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BUDGET

OF THE

STATE OF COLORADO

For the Biennial Period 1925-1926

Transmitted by

GOVERNOR WILLIAM E. SWEET

TO THE

Twenty-fifth General Assembly

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GOVERNOR WILLIAM E. SWEET

TO THE

Twenty-fifth General Assembly

Prepared by Harry Casaday, Budget and Efficiency Commissioner
Assisted by Don C. Sowers, Bureau of Business and Governmental Research, University of Colorado

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BIENNIAL ADDRESS OF GOVERNOR WILLIAM E. SWEET

To the Honorable Members of the Twenty-fifth General Assembly:

At the end of two years' service as Governor, it is my duty and privilege to review the affairs of state and make such recommendations as it seems to me the conditions warrant.

This message will be divided in two parts—the first will include a general survey of our State institutions and the second part will give a close summary of the revenues of the State, with a recommended budget of expenditure. There will inevitably be some overlapping in these two parts, but I have endeavored to make them as distinct as possible.

Together with the Budget Commissioner, Mr. Casaday, and his able assistant, Professor Don Sowers of the Bureau of Business and Governmental Research of the University of Colorado, whom I caused to be associated in this work, I have given most exhaustive study to the finances of the State. The importance of the question is my excuse for dealing with it now at such length.

GOVERNOR'S OFFICE

The salaries of the employees in the Governor's office have been increased in the budget to place them on a par with salaries paid in other State departments. In the past, additions to the meager salaries provided in the appropriation have been made from the Governor's contingent fund, or from his private purse. The contingent fund should be increased from \$7,500 to \$10,000 for the biennium period. The office expense fund has been placed at \$8,400, which is the amount actually spent during the last biennium.

LAW ENFORCEMENT

The head of the Law Enforcement Department reports that the illegal sale and manufacture of intoxicating liquor in our State, for the year 1924, has greatly decreased. (It is his belief, based upon personal observation, that not nearly so large an amount of liquor is being sold in the State as there was a year ago.) In 1924 the department collected \$30,000 in fines and expended during the same period \$18,400. An increase from \$36,800 to \$50,820 is recommended for this department. This will permit the employment of two additional deputies and allow for small increases in office expenses and travel accounts.

TAX COMMISSION

It is imperative that the Tax Commission should have a larger force to carry on the work of the department properly. Much debate and misunder-

standing can be avoided by a more careful computation of the taxable property of the State. The abolition of this Commission should not be considered. It performs a very necessary and highly important duty. The budget recommended makes provisions for two additional investigators at \$1,800 a year and revises the salary schedule. The Secretary has served continuously without salary increase since 1915. In comparison to the salaries they could receive with private corporations, these employees are far underpaid. Men are constantly leaving the service of the State to enter private employment. Eleven men whose names appear on the civil service rolls refused to accept positions at \$125 per month.

CIVIL SERVICE COMMISSION

Section 136 should be amended to provide that all examination fees collected by this department should go into the general revenue fund. A law should also be passed compelling an examination not more than ninety days after a provisional appointment. There are some appointees who have been serving provisionally for as long as two years. The present method is capable of gross abuse and completely nullifies the civil service law, in that failure to give prompt examinations is used for partisan political purposes.

INSURANCE DEPARTMENT

For the first time a budget of the expenditures which are to be made from the cash revenues of this department have been submitted to the Budget Commissioner, and the proposed budget has been incorporated in the general appropriation bill. An amendment of Section 2473, which now fixes the salary of the Commissioner at \$3,000 and the actuary at \$2,400, will be required to make valid the recommendation in this budget for the increase of these salaries. All cash receipts of this department should be paid into the general revenue fund, and provisions should be made for the expenses of this office in the general appropriation bill. An amendment of Section 2487 is required to accomplish this.

STATE PENITENTIARY

The proposed budget of this institution provides for a 10 per cent increase in the salary schedule. I recommend further that not less than 1,000 acres of land be purchased for this institution. The section of farm land owned by the State and used by the penitentiary as a farm was sold a few years ago, much to the detriment of the institution. The industrial department at the penitentiary needs to be greatly expanded and modern-

ized. Equipment should be installed for the making of clothing and the manufacturing and repairing of shoes; a carpenter and machine shop should also be added. An item of \$10,000 has been included in the budget for this purpose. The question of establishing a printing shop and a department for the manufacture of all automobile license tags used in the State should be given consideration.

PRISON REFORM

One of the outstanding needs of Colorado today is that of prison reform. Our methods are obsolete and ineffective and our buildings inadequate. A separate Reformatory for Women is greatly needed.

Attention should also be given to a separate prison for first offenders and young men. Many of them are now thrown in contact with hardened criminals and confirmed law-breakers at Canon City. These young men, many of them, could be re-established as useful members of society if determined efforts were made to do so. Colorado's present system is not based enough on the humanitarian betterment redemptive principle. I trust the question of prison reform will be dealt with constructively by the present Legislature.

PARDON BOARD

I recommend that either the old Pardon Board law be re-enacted or, better still, that a court be set up whereby the case of every person requesting executive clemency could be heard with great care and deliberation. The people have delegated to the Governor, by the terms of the Constitution, the ultimate decision of requests for executive clemency and he cannot escape this obligation, but the Governor's office should not be charged with the primary task of carrying on the immense amount of detail connected with the question of executive clemency. There are no other official duties connected with the Governor's office which occupy so large a part of his time and attention as does this question. Any plan in vogue in other states which will simplify the matter should be studied.

STATE REFORMATORY

If it is decided to keep the Reformatory at its present location, additional land should be purchased. The institution now has an opportunity to purchase about 3,000 acres of land, some of which it has farmed for a number of years. It has been suggested that the Reformatory should be moved to another section of the State where the soil is more productive and where a longer growing season exists. If this were done, the buildings now

used might be converted into a State Reformatory for Women, which is badly needed.

STATE INDUSTRIAL SCHOOL FOR BOYS

This institution is in the process of complete reorganization. It is greatly overcrowded and the equipment is badly run down and utterly inadequate. In the past men have been employed because they will work for a low salary, instead of which their ability, experience and knowledge in handling boys should be the principal consideration governing their employment. There are too few teachers. It is a question whether the boys are given much more consideration in the school than they would receive outside, as far as education is concerned. The boys should be given more special attention rather than less. The institution is not in any sense of the word an industrial school. It should be and can be made a place for building character. I am recommending the following expenditures for improvements, though much more is needed—a new cottage, \$50,000; industrial shop, \$20,000; toilets, \$5,000; furnishings, \$10,000.

STATE HOSPITAL AND INSTITUTIONS FOR MENTAL DEFECTIVES

The State is now, and has been for some years, confronted with the need for more land and additional buildings to care for the helpless wards of the State. The insane hospital at Pueblo, which is now caring for 2,400 inmates, is not equipped to care for more than 2,000. The Woodcroft Hospital, acquired two years ago, when it is put into shape for use, will not materially reduce the congestion at Pueblo. The State must provide at once for a new institution, which should be in the northeastern section of the State. This part of the State is growing in population most rapidly and the land there is highly productive. An appropriation of not less than \$400,000 should be made by this Legislature for the purchase of 1,000 acres of land and for building purposes. The danger is that the initial step will not be upon a sufficiently broad basis both as to land and buildings.

The Home for Mental Defectives at Ridge is badly overcrowded and the institution at Grand Junction in another year will be filled to capacity. Steps should be taken immediately to enlarge the Ridge institution by the construction of another cottage. I recommend an appropriation of \$50,000 for a new cottage at Grand Junction, and the entire reconstruction of the heating plant, which is not only inadequate, but a fire menace. Colorado's care for the insane is not commensurate with her wealth or her responsibility.

CHARITIES AND CORRECTIONS

The laws of the State charge this Department with a great deal of work, but the Legislature has left it with a totally inadequate appropriation. The

Department of Charities and Corrections should be made the clearing house and research division in all matters relating to charities and corrections and social welfare in the State. Unless you give this Department sufficient money to work with, it cannot carry out the duties imposed upon it by law. I am recommending an increase from \$8,500 to \$30,200 for the current biennium, which is only \$15,000 more than the Department received in 1913.

SOCIAL AND CHILD WELFARE LEGISLATION

Governor Shoup appointed a committee to study needed child welfare legislation in Colorado and I continued this committee. The bills which this committee has prepared for passage by the Twenty-fifth General Assembly are all meritorious and should receive your careful consideration.

CO-OPERATIVE MARKETING

The last Legislature passed a bill providing for a department to have charge of co-operative marketing in the State of Colorado, and provided for the appointment of a Director of Markets. The Director appointed was a man of wide experience and thorough knowledge of this subject, and he has done most efficient work.

The lack of funds has been a handicap. It has been impossible in many cases for the farmers to pay the amount necessary for organization and campaign purposes, but a very satisfactory beginning has been made. As the agricultural industry becomes more prosperous, the Associations will become more thoroughly organized.

The principle of co-operative marketing is absolutely sound. It has been advocated by President Coolidge, Secretary Hoover, and the Agricultural Department of the U. S. Government. I have no hesitancy in saying that if this department is properly financed and additional personnel added, it will be of very great benefit to the farmers of Colorado.

BLIND BENEFITS

The Blind Benefit Fund and the law relating to its administration need to be entirely reconstructed. In the biennium 1921-22 the amount paid out by the State alone was \$225,000. In 1924 the State alone paid for blind benefits the sum of \$125,000. These amounts were duplicated by the counties. There are now more than 1,200 applicants for pension before the Adult Blind Benefit Commission, calling for the expenditure of \$750,000 from both State and county.

The State of Massachusetts pays only \$60,000 a year for blind relief. The law of this State provides that this relief is not to be granted simply because a person is blind, but only in case of necessity. The blind are aided

"with money or otherwise." The blind are regarded as handicapped citizens and everything possible is done to remove the handicap, but except in a few cases they are not pensioned.

The home teaching, the workshop for the blind, and blind relief, should all be combined in one commission; and in the case of the Industrial Work Shop I would favor a passage of a law requiring all State departments to purchase brooms made at the shop.

PENSION SYSTEM FOR STATE EMPLOYEES

The establishment for public employees of provisions for old age or disability is desirable in order to make possible a humane and effective retirement of superannuated and disabled employees from the State service.

Retirement systems have been established in Massachusetts, New York and New Jersey, and a retirement system for federal employees was inaugurated in 1920.

A number of cities have provided for retirement systems, notably New York, Chicago, San Francisco and Milwaukee.

I am recommending that a pension system be established by the State of Colorado in accordance with sound principles of pension administration.

REORGANIZATION OF STATE GOVERNMENT

At the last session of the Legislature I caused to be introduced a new Administrative Code bill. It was not passed. Every argument urged for the reorganization of the State Government then is applicable now. A large number of Departments, Commissions and Boards should be consolidated. The people of the State expect an increase in the cost of government proportionate to other costs, but they are impatient with a cumbersome, uncoordinated and expensive governmental organization. The substantial Republican majority of this Legislature is a challenge to effect a much needed change in our present method of administering State affairs. The recommendations in the budget are a step in this direction, but they are only a beginning.

GENERAL AND PSYCHOPATHIC HOSPITAL

The budget request for the operation and maintenance of these new hospitals calls for an appropriation of \$518,000 for the next biennial period. These figures are estimates only and not based on experience. The people voted to establish these hospitals and they must be conducted in an efficient and business-like manner. The reputation of the State is at stake. Having received a very large sum of money from the General Educational Board, the State is obligated to maintain the institutions on a creditable

basis. The Education Board has also contributed a substantial sum toward the maintenance of the hospital.

PUBLIC UTILITIES COMMISSION

Our present law was passed in 1910. Since then many home rule cities have passed out of the jurisdiction of the Commission, by Supreme Court decision. Its powers have been greatly modified and curtailed. Nevertheless, there is a place for the Commission in dealing with municipalities not affected by home rule. The valuation of railroads within the State should be made by the Commission, regardless of Interstate Commerce valuations. There is a wide discrepancy between state valuations and those made by the federal government. These valuations are important because they become the basis for rate-making purposes. The Commission has also the power to carry on freight rate hearings which vitally affect the prosperity of the State.

PROTECTION OF COLORADO STREAMS

The last General Assembly directed the negotiation of water compacts with adjoining states. The Interstate Rivers Compact Commissioner for Colorado, Delph E. Carpenter, was re-appointed and has received my unqualified support with excellent results. Litigation involving the waters of the South Platte River has been dismissed and a compact concluded between Colorado and Nebraska. It was ratified by the Nebraska Legislature and will be submitted for your early and favorable consideration. It should be approved by Congress prior to March 4.

The North Platte River Commission resulted from an attempt by attorneys of the U. S. Reclamation Service to plunge Colorado, Wyoming and Nebraska and the United States into protracted litigation before the Federal Courts at Omaha. The prompt action of the Governors and of the President caused the suit to be withdrawn and the Commission created. Negotiations are proceeding satisfactorily.

The Rio Grande Commission awaits action by the present session of the Texas Legislature before further proceedings. The selection of Secretary Hoover as the Federal representative and Chairman of the Commission gives assurance that there will be an early and satisfactory adjustment of the deplorable conditions on this stream.

The Colorado River Compact was ratified by California, Colorado, Nevada, New Mexico, Utah and Wyoming, but no action has been taken by Arizona. Article XI of the compact requires ratification by the seven states before the compact shall become effective. Natural limitations restrict the acreage which may be irrigated in Arizona. The river forms

the boundary between Arizona and California and a part of Nevada, and the United States holds the entire canyon as a power reserve and national park. It is suggested that Article XI be modified through proper legislation, to make the compact immediately effective between the ratifying states and the United States, without awaiting action by Arizona. If the ratifying states do not act, the states of the Upper Basin must resort to prompt measures for protection of their rights.

The Kansas-Colorado litigation has prolonged the work of the Arkansas River Commission. A satisfactory compact may yet be concluded. The Commission should be continued and the state should aid in defense of litigation which threatens destruction of the farms and cities in the Valley.

The Colorado Commissioner and the State Engineer have co-ordinated their work. Duplication has been avoided. Intensive studies have been made of engineering and physical problems involved in the defense of litigation and intelligent negotiation of interstate compacts. I earnestly recommend that the work of protecting the waters of our streams be continued by compacts if possible, otherwise by litigation, and that liberal appropriations be made for such purpose.

GAME AND FISH DEPARTMENT

This Department has shown a very marked development during the past biennium. The number of hatcheries have been increased and the old ones reconstructed. An Advisory Board, composed of men interested in this part of our State's activity, has been created, and has rendered valuable service to the Department. The time is rapidly approaching when the State must own its own lakes for the taking of spawn, if Colorado is to remain the sportsman's paradise. Certain definite legislative action should be taken now to insure ample facilities for the growth of this Department.

STATE LAND BOARD

This is one of the most important departments of the State government. It handles millions of dollars of property in trust for the people of the State. During periods of agricultural depression, such as we have been experiencing, the affairs of this Department need greater care and attention than when production is proceeding normally. Defaults in mortgage payments and in land leases are inevitable, but with a better outlook for agriculture the affairs of this Department should steadily improve.

The discovery of oil in several parts of the State, adjacent to and on land owned by the State, is likely to enhance the value of our oil production and add appreciably to the income of the Land Board. It will be

necessary for the Legislature to determine the question of a reasonable production tax affecting oil.

LIBRARY COMMISSION

I recommend that a considerably larger appropriation be made to the Library Commission. With the facilities at hand the circulating libraries are well patronized and widely read. In comparison to other states our appropriation for this important work is meagerly. We should buy more books, keep those we have in better condition, and discard those which have been worn out. The personnel of the Department should be increased. A study of this work will show that it is of far greater importance to the State than most people realize.

STATE FAIR

The State Fair has shown a substantial growth for the past several years. The City of Pueblo has awakened to its opportunity and is backing the Fair in a very substantial way, a thing which the city has not done until the last two years. The appropriations which have been made for this Fair should be reasonably increased.

STATE PRINTING

The State Commissioner of Public Printing, Clark B. Hicks, has certain very definite recommendations to make concerning changes in our laws governing public printing. Mr. Hicks has been in office only one year. He has saved to the State during this period the sum of \$46,079 over the cost of printing for the preceding twelve months. For the biennial period there has been a saving of \$48,250 as compared with the biennial period 1921-22—this in face of rising costs and increasing quantities of printing.

STATE HIGHWAY DEPARTMENT

The State is spending a vast sum of money on its highways. Probably no other expenditure meets with such universal approval. In comparison with the other states of the Union, Colorado ranks third from the lowest in the amount of its automobile tax. By raising this tax and increasing the gasoline tax, the State Highway Engineer estimates that Colorado can meet the federal government appropriations dollar for dollar without the issuance of any more highway bonds. I strongly urge this course. Bond issues are always expensive. Some recommend the re-enactment of the half mill levy for road-building purposes, which the last Legislature repealed. I strongly oppose this. The re-enactment of the half mill levy would put

this burden upon the real estate value of the State, which is already bearing its full share of the tax burden. Those who use the road most, including tourists, should pay the largest share of the cost of construction.

STATE HISTORICAL AND NATURAL HISTORY SOCIETY

The work of the State Historical and Natural History Society should have Legislative support. Colorado is replete with historic ruins, full of interest to the archaeologist. New Mexico and Wyoming are spending large sums in this work. I recommend that Colorado do the same. Mesa Verde National Park is being visited by increasingly large numbers of tourists each year. The Colorado Society has discovered and begun to develop additional ruins near Pagosa Springs and steps should at once be taken to carry on this work. Colorado has an almost virgin field for research of this character. I believe that this Society should have a much closer relation to the State than it now has, if the appropriations above mentioned are to be made.

GUBERNATORIAL TERM

There can be no mistake in extending the term of office of the Governor to four years as in most other states. To elect a man for two years is absurd. He occupies half his time in finding out what his duties are and the other half in trying to be re-elected so that he may have a chance to put his ideas in practice. The Executive Office is a study. One can make of it much or little, as he prefers. I urge that you pass an amendment to the Constitution providing for a longer tenure of office. The salary of the Governor's Private Secretary is limited to \$125 per month by constitutional provision. This salary is hardly worth mentioning in a position as responsible as that of Private Secretary. This constitutional provision was passed in 1876. I recommend that a constitutional amendment be enacted raising this salary to \$3,600 per year as a minimum and \$5,000 as a maximum.

The Governor's salary should also be increased, in order that any man who aspires to the office may occupy it and give to the office the dignity it deserves without the use of a private income. There are very few states, if any, now paying the Chief Executive \$5,000 a year.

INSURANCE ON STATE PROPERTY

The State of Colorado should carry its own fire insurance. Very large sums are being paid out annually for protection, which amounts, after a fund has been created, could be saved to the taxpayer. If an amount equal to the present premiums were set aside and invested in approved securities

and the income added to the principal, it would soon create a fund sufficient to afford all possible protection. I recommend that a plan for this purpose be adopted similar to those now in use by private corporations and municipalities.

The property owned by the State is insured for \$8,300,000. The premiums amounted to \$117,000 in 1924. Some of this was doubtless term insurance.

FEDERAL CHILD LABOR AMENDMENT

By passing child labor bills in Congress, the American people have twice expressed the desire to suppress child labor in mills and industrial enterprises. On both occasions these bills have been declared unconstitutional. Now it is proposed that the evil shall be abolished by passing a permissive amendment to the Constitution; that is to say, Congress shall have the power "to limit, regulate and prohibit the labor of persons under eighteen years of age." Again for the third time Congress has acted in an affirmative manner on this subject. When this Amendment is ratified, it is reasonable to expect that the legislation killed by the Supreme Court decisions will be re-enacted. Since the platforms of both the Republican and Democratic parties contain a recommendation that this amendment be adopted, the question is not a partisan one, and I hope that this Legislature will promptly adopt the amendment.

No attempt has ever been made to prohibit child labor on farms. All such arguments are pernicious and invented to defeat the Amendment. An active lobby, sent to Colorado from other states, may be found attempting to defeat this Amendment. If so, I hope little heed will be given to it.

OFFICE OF COMPTROLLER

A Director of Finance, or Comptroller, should be appointed and made responsible to the Governor. This officer should have charge of passing upon all bills as they are contracted. The present Auditing Board is cumbersome. It functions poorly because the members regard the duties of the office to which they have been elected by the people as primary to their obligations as members of the Auditing Board. The business of the State is delayed—there are too many opinions to be expressed and favoritism is sometimes shown. No corporation would handle this business as does the State. I recommend that the question of passing upon bills and requisitions be studied with a view to much greater efficiency and economy.

a. **Travel.** There is an immense sum of money wasted by State employees in the use of mileage books. This will amount to many thousands

of dollars per annum. In some departments employees come and go at will, especially in those which "finance themselves." Rigid, responsible, centralized control should be had over the traveling expenses of the employees of the State.

b. **Mailing.** I recommend that every piece of mail matter sent out by the State be stamped and mailed from a central point. Every two years some of our Departments of State become a correspondence bureau for candidates who desire re-election. Their clerks are kept busy for weeks at a time and the State pays the bill for both clerk hire and postage. A central mailing bureau, with stamping machines and rigid rules, would put a stop to this flagrant abuse.

Both of these important matters should be under the supervision of the Comptroller.

STATE UNIVERSITY

Serious consideration should be given to the immediate purchase of additional land for University purposes. If the institution continues to grow in the next ten years as it has grown during the past ten, its present holdings of land for building purposes must be very largely increased.

I urgently recommend that not less than \$500,000 of the \$10,000,000 trust funds now held by the State of Colorado in the form of State, Government and Municipal bonds be invested in dormitories for young women at the University. In this way the principal of the trust fund would be put to a most beneficial use; it would return about the same rate of interest it does now; and the principal would be absolutely safe, because it would be loaned to another department of State. Furthermore, the entire cost of the dormitories could be returned to the trust fund over a period of twenty to twenty-five years. The proper housing of women at the University is a great problem. Much new legislation would be necessary to bring this about, but it is worthy of your favorable action.

HIGHER EDUCATION

A whole message could be devoted to this subject. I can only touch upon it. Our institutions are all growing apace, just as are all such institutions in our rapidly developing western states. Colorado citizens are anxious that this State should not lag behind in the value it puts upon higher education. We are not now even keeping abreast of our eleven sister western states. Although in per capita wealth we rank sixth, yet in proportion of wealth or revenue devoted to higher education we rank tenth.

PART II.

Former President Harding, together with Vice-President-elect Dawes, began a complete transformation in the matter of the national budget-making four years ago. President Coolidge is carrying out this program. Colorado also needs a thorough survey of its revenues and budget expenditures.

In this detailed discussion of budget and kindred subjects, I am recommending many radical departures from present methods, but I believe they are all in the interest of economy. Legislatures have allowed abuses to creep into the expenditure of State money. I propose to point out what these mistakes are and how they may be cured. I, therefore, trust that the figures I submit to you and my supporting statements may receive your earnest consideration before you pass upon the final appropriations to be made for the biennium 1925-1926.

The State has altogether too many spending agencies removed from the power and control of the Legislature. If you are not willing to invest greater power in the Executive, at least retain the control of the State's money in the Legislature, and do not lodge it in the Board, Commission and Department heads, who desire to get as much as they can and spend it to suit themselves.

SCOPE OF BUDGET

The Budget which is submitted herewith contains a complete and itemized statement of all proposed expenditures for each department, board, commission and institution of the State, together with the estimated revenues necessary to finance the expenditures for the biennial period 1925-1926. The Budget includes therefore a statement of the proposed expenditures to be made from all sources, including tax levies and cash receipts, as well as appropriations from the general fund. This attempt to have the budget portray a complete picture of all receipts and all expenditures of the State constitutes a new departure in State budget-making in Colorado. This seemed desirable because the appropriations from the general fund constitute only about 25 per cent of the total State expenditures.

BUDGET PROCEDURE

In the preparation of this budget, the standard practices and methods, commonly employed in other states, have been adopted. For example, a uniform classification of expenditure accounts has been prescribed and followed by each department and institution in presenting its budget requests, and standard printed forms were used in compiling the detailed informa-

tion. A series of budget hearings were held, at which time the opportunity was afforded each head of a department or institution to appear before the Governor and Budget Commissioner to explain his budget request. Every State institution has been visited and their needs discussed with the responsible officials in charge. In the arrangement of departments the classifications employed by the United States Government has been followed, rather than the alphabetical order which has heretofore been used in this State. In addition, an analysis of the receipts and expenditures and population of each institution has been made covering the period of the last ten years. Information obtained in the above manner, supplemented by that gained from personal contact with the various State departments during the past two years, form the basis for my recommendations. All data from which this budget is compiled is on file in the office of the Budget Commissioner for the information of the Legislature.

APPROPRIATIONS AND EXPENDITURES

The total appropriations from the general fund of the State for the biennial period 1923-1924 amounted to \$4,987,000. The total expenditures of the State for the same biennial period, exclusive of the highway department, educational building funds and debt service charges, amounted to \$14,150,000. The difference between these sums represents the amount expended from continuing tax levies and from cash receipt funds under the exclusive control of the several departments and institutions. Expenditures from these continuing tax levies amounted to \$5,852,000, and from cash receipts \$3,643,000. Over these expenditures the Legislature has had no control whatever.

This undesirable situation has been brought about by the desire of certain departments and institutions to have an assured income, guaranteed through the mill levy, and to be freed from the necessity of obtaining appropriations from the Legislature. Also certain departments have had their fees set aside as a special fund, out of which the expenses of the department are paid. The fee system, when used without any check or control, leads to abuse and has long been discarded in public finance. Witness the abolition of the payment of the county sheriff out of the fees of his office.

The budget requests, as submitted by departments and institutions, exclusive of the Legislature, Judiciary, educational buildings and Highway department, call for expenditures totaling \$16,115,045 during the biennial period 1925-26 for current operation. Of this sum \$6,317,914 represents

the requests for appropriations from the general revenue fund; \$3,760,682 is to be expended from cash funds, and \$6,080,288 from tax levy funds.

The Governor's recommendations for expenditures exclusive of the Legislature, Judiciary, educational buildings and Highway department during the biennial period 1925-26 total \$15,013,135. Of this sum it is recommended that \$4,702,442 be appropriated from the general revenue fund; \$3,760,682 from cash funds and \$6,592,000 from tax levy funds.

The total expenditures recommended by the Governor for current operation are \$1,101,910 less than the budget requests and \$863,562 greater than the total expenditures during the biennial period just closed. If the cost of the new activities are eliminated, such as \$518,400 for the new general hospitals and \$150,000 for the operation and maintenance of the Adams Normal School at Alamosa, it will be found that the recommended expenditures for the next biennial period are \$195,162 greater than the actual expenditures during the period 1923-24.

(See Table I.)

REVENUES

The State has three methods of financing its expenditures, namely, tax levies, cash receipt funds and appropriations from the general revenue fund.

(a) Tax Levies

The State tax levy for the year 1924 has been fixed at 3.70 mills, which it is estimated will produce \$5,699,850 on an assessed valuation of \$1,540,500,469. This total State levy is composed of twenty-six separate levies, as follows:

	Mills	Amount
Six levies for interest and sinking fund purposes	.49400	\$ 761,007
One levy to reimburse the school fund and City of Denver improvement tax	.02500	38,512
State road levy	.50000	770,250
Ten educational institutional levies	1.67187	2,575,515
State Insane Hospital	.26530	408,695
Five for State departments	.32311	497,751
General revenue fund levy	.42072	648,119
Total	3.70000	\$5,699,849

Only the proceeds of the last four groups of levies are appropriated in this budget. These total \$4,130,080, or \$8,260,160 for the biennial period. If we subtract from this sum \$924,000 used for permanent buildings at our

educational institutions, and \$1,296,000, which is the amount of the general revenue fund, and referred to specifically under paragraph C, we have \$6,040,000 as the amount received from tax levies applicable to the financing of the current operation of the State departments and institutions.

(b) Cash Receipt Funds

Based upon departmental estimates, the total amount of cash receipts which will be available for the operation of departments and institutions during the biennial period 1925-26 will be \$3,760,000.

(c) Appropriations From General Revenue Fund

Based upon departmental estimates of revenues, available for transfer to the general fund during the next biennial period, the total amount available will be \$4,135,000, distributed as follows:

Tax levy, 1925	\$ 624,000
Tax levy, 1926	648,000
Secretary of State fees	250,000
Bank Commissioner fees	45,875
Boiler inspection fees	20,000
Insurance department	973,496
Inheritance tax	1,250,000
Oil inspection	122,025
Interest on deposits	150,000
Interest delinquent taxes	10,000
Dairy Commissioner	10,000
Building and loan inspection	4,800
Miscellaneous	4,500
	\$4,134,696

The revenue situation may therefore be summarized as follows:

From tax levies applicable to this budget	\$6,040,000
From cash funds,	3,760,000
From general revenue fund	4,134,696
Total revenue, all sources	\$13,936,696

The requests for appropriations from the general revenue fund exceed the revenues available by over \$2,000,000.

RECOMMENDATIONS FOR INCREASING REVENUES

The rapid growth and expansion of our State institutions require large sums each year for their maintenance. The enrollment at the State educational institutions has increased much more rapidly than the population of the State. The tax levies have remained practically constant since 1921, in spite of a decline in the assessed valuation of the State. The situation requires that the tax levies for State institutions should be increased to a point which will produce the funds needed to provide adequately for current operation and maintenance without having to resort to special appropriations from the general revenue of the State. The small increases in tax rates necessary to do this can be made by legislative enactment without constitutional change. At present .45 mills of the 1 mill voted by the people for State educational institutions is available. It is therefore recommended that the following additional levies be authorized for State institutions:

	Mills	Annual Amount
State University	.04	\$ 60,000
Agricultural College	.02	30,000
School of Mines	.01	15,000
Teachers College	.02	30,000
Western State College	.02	30,000
Adams Normal	.05	75,000
	.16	\$240,000
State Insane Hospital	.07	107,800
	.23	\$347,800

The granting of these additional levies, together with the 5 per cent annual increase in revenues authorized by law, should provide reasonably well for the current operation needs of all the State institutions without resort to appropriations from the general revenue fund. The Western State College and Adams Normal School are new institutions and require somewhat larger sums than the older institutions.

GENERAL HOSPITAL FINANCED FROM INHERITANCE TAX

The opening of the new General Hospital marks the undertaking of an entirely new function and activity by the State, namely, the care and cure of the sick. The expense of this hospital voted by the people will be so great that it ought not to be financed by imposing further levies upon

property. New sources of income should be developed. It has been suggested that the cost of operation might be made a first charge upon the proceeds of the inheritance tax, because many people now voluntarily bequeath their property and estates to hospitals and similar institutions. This use of the inheritance fund would likely tend to minimize the efforts to evade the tax, on the part of those who would not object to having a portion of their estate devoted to humanitarian purposes but who dislike to see their estate dissipated in defraying the expenses of the various State departments.

STATE INCOME TAX

The only other plan to finance the expenses of this hospital and other pressing needs of the State is through the imposition of a State income tax on general revenue purposes.

Nine States now impose income taxes and the provisions of our Constitution are so similar to those in some of these other states as to lead one to believe that a properly constructed State income tax would be held to be constitutional. Acting under the provision of the budget law, which requires the Governor to submit to the Legislature the finance bills necessary to carry out the program recommended in his budget, I have introduced a State income tax law for your consideration. This law is one of the most important measures which you will have before you at this session of the Legislature. Real estate cannot continue to bear the burden of increased taxation and additional revenues are absolutely imperative.

SEVERANCE TAX OR PRODUCTION TAX ON NATURAL RESOURCES

A number of States, notably Alabama, Arkansas, Louisiana, Minnesota, Pennsylvania and Oklahoma, impose a small tax upon all natural resources severed from the soil. These taxes are commonly imposed either upon the quantity of the mineral products produced or upon the value of the output. A bill has been introduced providing for a small tax upon the production of mineral products, such as coal, gold, silver, copper, lead, oil, gas, building stones, etc. In view of the oil development which is taking place within this State, it seems desirable that such a bill should be considered at this session of the Legislature. A tax of 2 cents per ton on coal would produce \$220,000 a year.

CASH RECEIPT FUNDS BROUGHT UNDER BUDGET CONTROL

In this budget a determined effort has been made to establish some degree of control over the expenditures which are made from the numerous cash funds held by the several departments and institutions and which in

the aggregate amount to nearly four million dollars. I have required departments to prepare budgets showing what expenditures they propose to make from these funds. I recommend that you make a careful scrutiny of these budgets. This procedure will constitute a long step forward in securing economy in State government.

The following table, amounting to over a million dollars, shows some of the major departmental receipts over which the Legislature has never had any control. These have been brought under budgetary control for the first time here.

1923-1924	
Department	Expenditures From Cash Funds
Secretary of State—Motor Vehicle Dept.	\$ 193,000
Secretary of State—Auto Theft Dept.	9,376
Attorney-General—Inheritance tax	18,063*
Military Department	15,699
Insurance Department	82,208
Coal Mine Inspector	64,695
Oil Inspector	74,787
Plumbing Inspection	11,503
Livestock Inspection	97,524
Inspector of Mills	10,774
Fish and Game Commission	379,391†
Director of Markets	53,786
	\$1,010,700

*Salary schedule only has been in the appropriation bill.

†Budget control now established over part of expenditures only.

RECOMMENDATION

The State's money is kept in too many different pockets, which so far as the Legislature is concerned are fully buttoned up. My recommendation is that these buttons be cut and the pockets emptied. In other words, all cash collections should be transferred to the general revenue fund of the State and the expenditures of the department should be set up in the general appropriation bill. A schedule has been prepared showing the sections of law which should be repealed in order to accomplish this purpose. In those rare instances where it seems desirable to keep the cash funds separate, a budget of proposed expenditures should be prepared and the expenditures should be kept within this budget.

CERTAIN CONTINUING APPROPRIATIONS SHOULD BE REPEALED

It is recommended that all continuing appropriations be repealed except those which have to do with financing projects in co-operation with the Federal Government. It must be clearly understood that this recommendation does not apply to mill levies.

The following appropriations come in this class. The expenditures for these activities should be provided for each biennial period in the general appropriation bill. It has become an established rule, "Once on the continuing appropriation list, always on." The State, as well as the United States Government, is cursed by too many "pork barrel" methods.

Department	Amount for Biennial Period	Legal Reference
Dairy Commissioner	\$ 50,000	Section 3071
State Chemist	5,000	Section 1012
State Entomologist and Pest Inspection	40,000	Sections 3104 and 3116
Apiary Inspection	6,000	Section 3059
Control of Venereal Disease	40,000	Section 1083
Drainage of Public Lands	2,000	Section 2207
State Geologist	30,000	Section 465
Physical Examination of School Children	1,000	Section 8508
Traveling Library Commission	4,000	Laws 1909, Page 281
Meat and Slaughter Plant Inspection	6,000	Section 1030-1031
Topographical Survey	25,000	
State Forester	10,000	Laws 1911, Chap. 138
State Horticulturist	30,000	Laws 1919, Page 273
Seed Testing Laboratory	8,000	Laws 1917, Page 459
Stock Show Premiums	10,000	Laws 1917, Page 398
	\$219,000	

The setting forth of these tables does not necessarily mean that the work which is done is not desirable; but I can see no more reason for financing a Dairy Commissioner or a State Forester by means of a continuing appropriation than financing the Health Department or the Bank Commissioner by this method.

By the plan of continuing appropriations, there has grown up a system which leads to a lack of control on the part of the Legislature over these expenditures. I believe that a careful survey of all departments should be made biennially for the purpose of determining their usefulness and

whether they are being run economically; there should be no department of state above this scrutiny.

STANDARDIZATION OF SALARIES

A study of the salaries paid in state departments revealed numerous instances where faithful and efficient state employees were receiving the same salaries today that they received ten years ago, notwithstanding the fact that the cost of living has become greater and greater during this time. On the other hand, instances were noted where certain other employees had received several substantial increases. There is no systematic method of granting salary increases based either on efficiency or length of service. No minimum or maximum salaries have been established for the various positions, and no provisions exist for rewarding faithful, efficient workers by granting small annual increases. The State of Colorado has failed to apply even the most elementary principles of good personnel management and something needs to be done toward remedying the situation.

Salary adjustments have been recommended in this budget for the lower paid positions in accordance with the following general plan. Annual salary increases of \$60 a year have been allowed for each year of service, up to a maximum of \$300, in every case where the head of the department recommended such increase. The salary for stenographers only ranges from \$1200 to \$1500, with annual increases of \$60. For one employed as clerk and stenographer, salaries range from \$1500 to \$1800. There may be some discrepancy in the salaries recommended because time has not permitted a thorough scrutiny of the whole situation. New employees entering the state service will start at the lowest rate, namely \$1200, and gradually be promoted, upon recommendation of the department head. The plan provides some incentive for employees to remain in the State service.

In this message I have set forth the affairs of the State as they appear to me after two years of contact with them. Any departments which have not been especially mentioned, have been omitted not because they were unimportant, but because this message has become too lengthy. In the details of the budget you will find set forth my recommendations in regard to every department. Of course it should be understood that this message is in no sense personal; it criticizes only systems and methods which I believe to be obsolete and wrong in principle.

I have the highest regard for those who are engaged in public service. They are often unjustly criticised and seldom rewarded. A higher type of public servant will be obtained through a better organization in which all will be held more strictly accountable for their acts and in which the

Biennial Address of Governor William E. Sweet

salaries paid are more nearly commensurate with the services rendered. Public service is now too often regarded as a treadmill where growth and development are not expected in the individual. Initiative in public service is absolutely indispensable in order that our institutions may not degenerate and fall into decay. They easily become institutionalized and hindered by the belief, more or less well founded, that the Legislature does not regard

the work accomplished in a sympathetic and understanding manner. For this reason, it is often exceedingly difficult to develop state institutions to that standard of efficiency which characterize those of a private nature.

Changes in state institutions, both in personnel and in method, are exceedingly difficult to effect because of the intensity of partisanship. Everything undertaken is easily viewed from this standpoint. It is obvious that

results should be the sole objective in the conduct of the work of the State. Even when radical changes are necessary, it is difficult to effect them because party success becomes of paramount consideration.

I sincerely trust that this session of the Legislature may be characterized by the highest loyalty to Colorado, in her material, her educational and social welfare interests.



TABLE I

Summary of Receipts, Expenditures, Budget Requests and Governor's Recommendation

Department or Institution	ACTUAL RECEIPTS AND EXPENDITURES 1923-1924					BUDGET REQUESTS 1925-1926					GOVERNOR'S RECOMMENDATION 1925-26	
	Tax Levy	Cash Receipts Used for Oper	Appropriation from General Fund	Total Revenues 1923-24	Expenditures Biennial Period 1923-24	Tax Levy	Cash Receipts Available for Oper	Appropriation from General Fund	Total Revenues 1925-26	Total Expenditures 1925-26	Total Expenditures 1925-26	
I. Legislature												
1. Members, per Diem...			\$ 145,000.00	\$ 145,000.00	\$ 142,149.00							
2. Printing, General			31,000.00	31,000.00	26,350.00							
3. House and Senate Journal.....			6,500.00	6,500.00	5,071.00							
4. Session Laws			5,000.00	5,000.00	4,773.00							
5. Supplies and Expense.....			6,000.00	6,000.00	4,926.00							
6. Indexing and Compling.. ..			1,000.00	1,000.00	1,000.00							
7. Committee Expense			642.00	642.00	642.00							
8. Special			231.00	231.00	180.00							
Total Legislature			\$ 195,373.00	\$ 195,373.00	\$ 185,090.00							
II. Judiciary												
1. Supreme Court			\$ 134,200.00	\$ 134,200.00	\$ 130,580.00			\$ 134,800.00	\$ 134,800.00	\$ 134,800.00	\$ 134,800.00	
2. Board of Law Examiners... ..			1,500.00	1,500.00	1,477.00			3,000.00	3,000.00	3,000.00	3,000.00	
3. District Court			243,399.00	243,399.00	231,125.00*							
Total Judiciary			\$ 379,099.00	\$ 379,099.00	\$ 363,182.00							
III. Executive Branch												
1. General Administration—												
a. Governor			\$ 31,200.00	\$ 31,200.00	\$ 30,048.00			\$ 42,200.00	\$ 42,200.00	\$ 42,200.00	\$ 42,000.00	
Budget Commissioner			9,200.00	9,200.00	8,782.00			11,660.00	11,660.00	11,660.00	11,660.00	
Law Enforcement			36,800.00	36,800.00	36,435.00			74,480.00	74,480.00	74,480.00	50,820.00	
b. Lieutenant Governor			2,000.00	2,000.00	2,000.00			2,000.00	2,000.00	2,000.00	2,000.00	
c. Secretary of State—												
General Office			80,200.00	80,200.00	79,204.00			75,200.00	75,200.00	75,200.00	84,640.00	
Bureau of Labor.....			15,300.00	15,300.00	15,067.00			15,300.00	15,300.00	15,300.00	17,040.00	
Factory Inspection			21,000.00	21,000.00	20,970.00			21,000.00	21,000.00	21,000.00	24,000.00	
Free Employment			5,500.00	5,500.00	5,210.00				Discontinued June, 1923			
Commission Merchants			4,300.00	4,300.00	3,787.00			3,800.00	3,800.00	3,800.00	Abolish office	
Incidental			21,000.00	21,000.00	21,000.00			25,000.00	25,000.00	25,000.00	25,000.00	
Motor Vehicle		\$ 201,051.00		201,051.00	201,051.00		\$ 150,000.00		150,000.00	150,000.00	150,000.00	
Auto Theft		9,377.00		9,396.00	9,396.00		9,400.00		9,400.00	9,400.00	9,400.00	
Ore Buyers		1,500.00		1,500.00								
Securities (Blue Sky) Department.....		6,370.00		6,370.00	9,600.00			9,600.00	9,600.00	9,600.00	7,200.00	
Miscellaneous					7,800.00			3,000.00	3,000.00	3,000.00	3,000.00	
d. Auditor—												
General Office			37,400.00	37,400.00	40,371.00			40,800.00	40,800.00	40,800.00	39,500.00	
Public Examiners.....			58,600.00	58,600.00	58,368.00			58,600.00	58,600.00	58,600.00	58,600.00	
Building and Loan Inspector.....			5,500.00	5,500.00	4,137.00			5,500.00	5,500.00	5,500.00	5,000.00	

*Estimated

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Summary of Receipts, Expenditures, Budget Requests and Governor's Recommendation—Continued

Department or Institution	ACTUAL RECEIPTS AND EXPENDITURES 1923-1924					BUDGET REQUESTS 1925-1926					GOVERNOR'S RECOMMENDATION 1925-26	
	Tax Levy	Receipts from Special Funds	Appropriation from General Fund	Total Receipts 1923-24	Expenditures Biennial Period 1923-24	Tax Levy	Cash Receipts Available for Oper.	Appropriation from General Fund	Total Receipts 1925-26	Total Expenditures 1925-26	Total Receipts 1925-26	Total Expenditures 1925-26
e. Treasurer			49,539.00	49,539.00	45,972.00			49,700.00	49,700.00	49,700.00	51,560.00	
f. Attorney-General			74,967.00	74,967.00	67,000.00			80,500.00	80,500.00	80,500.00	80,420.00	
Inheritance Tax		18,563.00	27,600.00	46,163.00	46,563.00			54,200.00	54,200.00	54,200.00	51,920.00	
g. Civil Service Commission		657.00	34,600.00	35,257.00	33,695.00			40,500.00	40,500.00	40,500.00	39,120.00	
h. Tax Commission			19,500.00	49,500.00	49,126.00			65,700.00	65,700.00	65,700.00	63,840.00	
i. Printing Commissioner			30,200.00	30,200.00	30,200.00			33,300.00	33,300.00	33,300.00	32,620.00	
j. Auditing Board			7,700.00	7,700.00	7,549.00			7,600.00	7,600.00	7,600.00	8,220.00	
Total General Administration		\$ 237,918.00	\$ 602,106.00	\$ 840,023.00	\$ 843,331.00		\$ 159,400.00	\$ 719,640.00	\$ 879,040.00	\$ 879,040.00	\$ 857,760.00	
2. Military Department	\$ 212,473.00	\$ 15,699.00		\$ 228,172.00	\$ 217,945.00	\$ 210,000.00	\$ 57,136.00		\$ 267,136.00	\$ 224,800.00	\$ 224,800.00	
Department of Safety			\$ 55,300.00	55,300.00	23,000.00							
Total Military	\$ 212,473.00	\$ 15,699.00	\$ 55,300.00	\$ 283,472.00	\$ 240,944.00	\$ 210,000.00	\$ 57,136.00		\$ 267,136.00	\$ 224,800.00	\$ 224,800.00	
3. Protection of Persons and Property—												
a. Bank Commissioner			\$ 53,200.00	\$ 53,200.00	\$ 50,382.00			\$ 53,200.00	\$ 53,200.00	\$ 53,200.00	\$ 53,740.00	
b. Insurance Commissioner		\$ 82,209.00		82,209.00	82,209.00		\$ 104,510.00		104,510.00	104,510.00	96,490.00	
c. Public Utilities Commission		1,133.00	89,700.00	90,833.00	88,282.00			105,297.00	105,297.00	105,297.00	108,600.00	
d. Industrial Commission			127,083.00	127,083.00	123,959.00			133,210.00	133,210.00	133,210.00	127,810.00	
Compensation Fund		57,550.00		57,550.00	52,772.00		73,325.00		73,325.00	73,325.00	73,325.00	
Premiums			30,000.00	30,000.00	30,000.00			50,000.00	50,000.00	50,000.00	50,000.00	
e. Commissioner of Mines			52,200.00	52,200.00	50,695.00			56,200.00	56,200.00	56,200.00	52,200.00	
f. Coal Mine Inspector		64,695.00		64,695.00	64,695.00		73,360.00		73,360.00	73,360.00	73,660.00	
g. Oil Inspector		74,787.00		74,787.00	74,787.00		92,975.00		92,975.00	92,975.00	82,695.00	
h. Boiler Inspector			22,300.00	22,300.00	22,481.00			28,700.00	28,700.00	28,700.00	25,300.00	
Total Protection Persons and Property		\$ 250,374.00	\$ 372,483.00	\$ 622,857.00	\$ 640,265.00		\$ 344,170.00	\$ 426,607.00	\$ 770,777.00	\$ 770,777.00	\$ 713,820.00	
4. Development and Conservation—												
a. Livestock Inspection	\$ 93,589.00	\$ 97,525.00		\$ 191,114.00	\$ 191,114.00	\$ 94,313.00	\$ 100,000.00		\$ 194,313.00	\$ 194,314.00	\$ 195,510.00	
Eradication of Predatory Animals			\$ 20,000.00	20,000.00	19,994.00			\$ 30,000.00	30,000.00	30,000.00	20,000.00	
Control Animal Tuberculosis			16,000.00	16,000.00	16,448.00			25,000.00	25,000.00	25,000.00	16,000.00	
b. Inspector of Melons		10,602.00		10,602.00	10,602.00		10,602.00		10,602.00	10,602.00		Recommend department be abolished
c. Director of Markets		50,498.00	16,000.00	66,498.00	66,498.00		69,921.00	37,079.00	107,000.00	107,000.00	106,000.00	
d. Dairy Commissioner			50,000.00	50,000.00	50,000.00			50,000.00	50,000.00	50,000.00	50,000.00	
e. State Entomologist			30,000.00	30,000.00	30,000.00			30,000.00	30,000.00	30,000.00	30,000.00	
Pest Inspection			10,000.00	10,000.00	10,000.00			10,000.00	10,000.00	10,000.00	10,000.00	
Bee Fund (Antary Inspection)			6,000.00	6,000.00	6,000.00			6,000.00	6,000.00	6,000.00	6,000.00	
f. State Fair	30,000.00		25,000.00	55,000.00	55,000.00	30,000.00		25,000.00*	55,000.00*	55,000.00*	55,000.00	
State Fair Del.			10,465.00	10,465.00	10,465.00							
g. Geological Survey			30,000.00	30,000.00	30,075.00			45,000.00	45,000.00	45,000.00	30,000.00	
h. Fish and Game Department		378,391.00		378,391.00	378,391.00		534,080.00		534,080.00	534,080.00	452,460.00	
i. Board of Immigration		2,328.00	36,800.00	39,128.00	37,128.00			34,800.00	34,800.00	34,800.00	36,000.00	
j. Land Commissioners		42,032.00	80,700.00	122,732.00	122,732.00		97,785.00	35,800.00	133,585.00	133,585.00	142,282.00	
Total Development and Conservation	\$ 123,589.00	\$ 581,376.00	\$ 330,964.00	\$1,035,929.00	\$1,033,447.00	\$ 124,313.00	\$ 812,388.00	\$ 328,679.00	\$1,265,380.00	\$1,265,381.00	\$1,140,252.00	

*Estimated

Summary of Receipts, Expenditures, Budget Requests and Governor's Recommendation—Continued

Department or Institution	ACTUAL RECEIPTS AND EXPENDITURES, 1923-1924					BUDGET REQUESTS 1925-1926					GOVERNOR'S RECOMMENDATION 1925-26	
	Tax Levy	Cash Receipts Used for Oper.	Appropriation from General Fund	Total Revenues 1923-24	Expenditures Biennial Period 1923-24	Tax Levy	Cash Receipts Available for Oper.	Appropriation from General Fund	Total Revenues 1925-26	Total Expenditures 1925-26	Total Expenditures 1925-26	
5. Health—												
Board of Health			\$ 66,900.00	\$ 66,900.00	\$ 62,347.00			\$ 119,600.00	\$ 119,600.00	\$ 119,600.00	\$ 110,460.00	
Detention Home			24,000.00	24,000.00	24,876.00			25,000.00	25,000.00	25,000.00	No recommendation	
Venereal Disease Division			40,000.00	40,000.00	38,954.00			40,000.00	40,000.00	40,000.00	40,000.00	
Plumbing Inspector	\$ 11,642.00			11,642.00	11,642.00		\$ 11,503.00		11,503.00	11,503.00	11,503.00	
Bureau of Child Welfare			18,000.00	18,000.00	17,961.00			33,193.00	33,193.00	33,193.00	23,000.00	
Meat and Slaughter Plant Inspector			6,000.00	6,000.00	5,612.00			6,000.00	6,000.00	6,000.00	6,800.00	
State Chemist			5,000.00	5,000.00	5,000.00			5,000.00	5,000.00	5,000.00	5,000.00	
Total Health	\$ 11,642.00		\$ 159,900.00	\$ 171,542.00	\$ 166,392.00		\$ 11,503.00	\$ 228,793.00	\$ 240,296.00	\$ 240,296.00	\$ 196,763.00	
6. Public Works—												
State Engineer	\$ 7,108.00		\$ 98,125.00	\$ 105,233.00	\$ 105,233.00		\$ 7,000.00	\$ 116,400.00	\$ 123,400.00	\$ 123,400.00	\$ 121,200.00	
Water Defense			65,000.00	65,000.00	59,978.00*			55,000.00	55,000.00	55,000.00	55,000.00	
Board of Capitol Managers	\$ 284,870.00			284,870.00	284,665.00	280,931.00		19,381.00	300,312.00	300,312.00	280,931.00	
Topographical Survey			25,000.00	25,000.00	25,000.00*			25,000.00	25,000.00	25,000.00	25,000.00	
Total Public Works	\$ 284,870.00	\$ 7,108.00	\$ 188,125.00	\$ 480,103.00	\$ 474,876.00	\$ 280,931.00	\$ 7,000.00	\$ 215,781.00	\$ 503,712.00	\$ 503,712.00	\$ 481,931.00	
7. Charities and Correction—												
Department of Charities and Correction			\$ 8,500.00	\$ 8,500.00	\$ 8,473.00			\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 30,200.00	
Bureau Child and Animal Protection			21,750.00	21,750.00	22,559.00			24,000.00	24,000.00	24,000.00	12,300.00	
Blind Benefit	\$ 278,000.00			278,000.00	225,696.00	300,000.00			300,000.00	300,000.00	300,000.00	
State Hospital	\$ 12,230.00	\$ 90,187.00	324,500.00	1,226,917.00	1,227,722.00	812,230.00	\$ 79,087.00	409,082.00	1,300,399.00	1,300,399.00	1,110,000.00	
State Hospital Def.					15,020.00							
State Penitentiary		36,449.00	463,500.00	499,949.00	502,114.00		30,000.00	478,713.00	508,713.00	508,713.00	518,738.00	
State Penitentiary Deficit			36,696.00	36,696.00	36,696.00							
State Reformatory		18,916.00	165,000.00	183,916.00	190,966.00		24,180.00	300,869.00	325,049.00	325,049.00	202,262.00	
State Reformatory Deficit			7,000.00	7,000.00								
Industrial School for Boys		18,200.00	310,000.00	328,200.00	328,200.00		16,000.00	535,258.00	551,258.00	551,258.00	437,360.00	
Industrial School for Girls		57,936.00	66,000.00	123,936.00	123,936.00		51,100.00	92,813.00	143,913.00	143,913.00	143,913.00	
Mental Defectives—Ridge		1,578.00	75,000.00	76,578.00	76,578.00		11,000.00	269,840.00	280,840.00	280,840.00	130,840.00	
Mental Defectives—Grand Junction		5,053.00	145,000.00	150,053.00	160,053.00		3,200.00	278,200.00	281,400.00	281,400.00	256,100.00	
State Home			195,000.00	195,000.00	170,000.00			217,100.00	217,100.00	217,100.00	177,500.00	
Soldiers and Sailors' Home		20,555.00	203,400.00	223,955.00	223,955.00		23,500.00	295,300.00	318,800.00	318,800.00	208,800.00	
Industrial Workshop for Blind			15,300.00	15,300.00	15,300.00			17,500.00	17,500.00	17,500.00	17,500.00	
Total	\$1,090,230.00	\$ 248,874.00	\$2,036,647.00	\$3,375,760.00	\$3,317,270.00	\$1,112,230.00	\$ 238,067.00	\$2,958,676.00	\$4,308,972.00	\$4,308,972.00	\$3,546,403.00	
8. Educational Department—												
Superintendent Public Instruction			\$ 31,000.00	\$ 31,000.00	\$ 33,529.00			\$ 55,160.00	\$ 55,160.00	\$ 55,160.00	\$ 38,240.00	
Teacher Adult Blind			7,000.00	7,000.00	7,000.00			8,400.00	8,400.00	8,400.00	7,970.00	
State Library			4,600.00	4,600.00	4,605.00			7,600.00	7,600.00	7,600.00	6,100.00	
Travelling Library			4,000.00	4,000.00	4,000.00			14,500.00	14,500.00	14,500.00	10,450.00	
Historical and Natural History Society			31,733.00	31,733.00	32,796.00			67,400.00	67,400.00	67,400.00	41,600.00	
Total Educational Department			\$ 78,333.00	\$ 78,333.00	\$ 81,931.00			\$ 153,060.00	\$ 153,060.00	\$ 153,060.00	\$ 104,260.00	

*Estimated

Summary of Receipts, Expenditures, Budget Requests and Governor's Recommendation—Continued

Department or Institution	ACTUAL RECEIPTS AND EXPENDITURES 1923-1924					BUDGET REQUESTS 1925-1926					GOVERNOR'S RECOMMENDATION 1925-26
	Tax Levy	Cash Receipts Used for Oper	Appropriation from General Fund	Total Revenues 1923-24	Expenditures Biennial Period 1923-24	Tax Levy	Cash Receipts Available for Oper	Appropriation from General Fund	Total Revenues 1925-26	Total Expenditures 1925-26	Total Expenditures 1925-26
9 Educational Institutions—											
University of Colorado ..	\$1,315,000.00	\$ 916,699.00		\$2,306,699.00	\$2,449,740.00	\$1,320,000.00	\$ 892,000.00	\$ 99,603.00	\$2,461,603.00	\$2,461,603.00	\$2,461,603.00
Medical School ..	75,000.00				Included Above	150,000.00			Included Above		
State Board of Agriculture—											
Agricultural College ..	652,742.00	325,177.00	\$ 12,500.00	990,419.00	895,169.00	652,742.00	326,000.00	30,000.00	1,008,742.00	1,009,800.00	1,009,800.00
Rehabilitation ..		148,942.00		148,942.00	142,857.00						
Experiment Station ..	206,530.00	109,314.00	25,000.00	341,844.00	326,096.00	206,530.00	110,000.00	55,500.00	372,030.00	372,030.00	372,030.00
Fort Lewis ..	134,631.00	56,495.00	15,000.00	186,126.00	184,167.00	130,000.00	35,000.00	25,000.00	190,000.00	190,000.00	185,000.00
Agriculture and Home Economics		125,581.00	100,000.00	225,581.00	225,540.00			100,000.00	225,202.00	225,202.00	225,202.00
Vocational Education ..		98,263.00	119,020.00	317,273.00	205,781.00		137,360.00	150,360.00	287,720.00	287,720.00	282,720.00
State Services ..			40,000.00	40,000.00	39,980.00			43,000.00	43,000.00	43,000.00	10,000.00
Chemistry Building, Fire Loss								81,956.00	81,956.00	81,956.00	
Total State Board of Agriculture ..	\$ 993,903.00	\$ 843,762.00	\$ 312,520.00	\$2,150,185.00	\$2,019,590.00	\$ 989,272.00	\$ 733,662.00	\$ 485,816.00	\$2,208,650.00	\$2,209,708.00	\$2,084,762.00
School of Mines ..	\$ 407,870.00	\$ 119,140.00	\$ 10,000.00	\$ 537,010.00	\$ 527,380.00	\$ 400,000.00	\$ 118,000.00	\$ 50,000.00	\$ 568,000.00	\$ 572,788.00	\$ 548,000.00
Teachers College ..	645,778.00	165,950.00		811,728.00	811,732.00	643,542.00	173,356.00		816,898.00	816,898.00	872,880.00
Western State ..	245,805.00	138,056.00	50,783.00	434,644.00	399,816.00	246,000.00	158,000.00	78,860.00	482,860.00	482,860.00	464,000.00
Deaf and Blind ..	424,108.00	17,506.00	2,000.00	443,614.00	435,502.00	424,000.00	16,000.00	2,000.00	442,000.00	434,651.00	434,651.00
Adams Normal ..						150,000.00			150,000.00*	150,000.00*	150,000.00
Total Educational Institutions ..	\$4,107,467.00	\$2,201,413.00	\$ 375,303.00	\$6,684,183.00	\$6,644,760.00	\$4,322,814.00	\$2,090,918.00	\$ 716,279.00	\$7,129,011.00	\$7,128,508.00	\$7,016,886.00
10 General Hospitals ..			\$ 70,000.00	\$ 70,000.00	\$ 17,500.00			\$ 518,400.00	\$ 518,400.00	\$ 518,400.00	\$ 518,400.00
Examining Boards ..		\$ 58,635.00		58,635.00	58,635.00		40,100.00	2,000.00	42,100.00	42,100.00	42,100.00
General and Miscellaneous ..			68,492.00	68,492.00	50,000.00*			50,000.00	50,000.00	50,000.00	50,000.00
Metal Mining Fund ..	\$ 33,727.00			33,727.00	31,949.00	30,000.00			30,000.00	30,000.00	
11 Educational Buildings—											
University of Colorado ..	\$ 368,000.00			\$ 368,000.00	\$ 314,153.00	\$ 368,000.00	\$ 500,000.00	\$ 872,000.00	\$1,740,000.00	\$1,740,000.00	\$ 868,000.00
Agricultural College ..	273,787.00			273,787.00	302,904.00	274,000.00			274,000.00	274,000.00	274,000.00
Fort Lewis ..	11,402.00			11,402.00	10,982.00						
Teachers College ..	180,000.00*			180,000.00*	180,000.00*	180,000.00*			180,000.00	180,000.00	180,000.00
Western State ..	57,270.00			57,270.00	56,861.00	46,000.00		127,000.00	173,000.00	173,000.00	46,000.00
Adams Normal ..	21,123.00		15,000.00	96,123.00	95,106.00						
Unassigned ..						42,000.00			42,000.00		42,000.00
Total Educational Buildings ..	\$ 911,582.00		\$ 75,000.00	\$ 986,582.00	\$ 961,006.00	\$ 910,000.00	\$ 500,000.00	\$ 999,000.00	\$2,409,000.00	\$1,914,000.00	\$1,410,000.00

Recapitulation of Budget Requests

	ACTUAL RECEIPTS AND EXPENDITURES					BUDGET REQUESTS					GOVERNOR'S RECOMMENDATION				
	Tax Levy	Cash Receipts	Appropriation	Total Receipts 1923-1924	Expenditures 1923-1924	Tax Levy	Cash Receipts	Appropriation	Total Receipts 1925-26	Expenditures 1925-26	Tax Levy	Cash Receipts	Appropriation	Total Receipts 1925-26	Expenditures Total 1925-26
I. Legislature			\$ 195,373.00	\$ 195,373.00	\$ 185,030.00										
II. Judiciary			379,099.00	379,099.00	367,182.00										
III. Executive Departments															
1. General Administration	\$ 237,918.00	\$ 602,105.00	\$ 843,331.00			\$ 159,400.00	\$ 719,640.00	\$ 719,640.00	\$ 879,040.00	\$ 879,040.00		\$ 159,400.00	\$ 698,360.00	\$ 857,760.00	\$ 857,760.00
2. Military Department	\$ 212,473.00	15,699.00	55,300.00	283,472.00	240,945.00	\$ 210,000.00	57,136.00		267,136.00	224,800.00	\$ 210,000.00	57,136.00		267,136.00	224,800.00
3. Protection Persons and Property		280,374.00	372,485.00	652,857.00	640,265.00		344,170.00	426,607.00	770,777.00	770,777.00		344,170.00	396,050.00	740,320.00	743,820.00
4. Development and Conservation ..	123,589.00	581,376.00	330,964.00	1,035,930.00	1,033,447.00	124,313.00	812,388.00	328,679.00	1,265,380.00	1,265,380.00	124,313.00	812,388.00	207,911.00	1,044,612.00	1,149,252.00
5. Health		11,642.00	159,900.00	171,542.00	166,392.00		11,503.00	228,793.00	240,296.00	240,296.00		11,503.00	185,260.00	196,763.00	196,763.00
6. Public Works	284,870.00	7,108.00	188,125.00	480,103.00	474,876.00	280,931.00	7,000.00	215,781.00	503,712.00	503,712.00	280,931.00	7,000.00	194,000.00	481,931.00	481,931.00
7. Charities and Correction	1,090,230.00	248,874.00	2,036,647.00	3,375,751.00	3,317,270.00	1,112,230.00	238,067.00	2,598,075.00	4,308,972.00	4,308,972.00	1,327,831.00	238,067.00	1,980,505.00	3,546,403.00	3,546,403.00
8. Educational Department			78,333.00	78,333.00	81,931.00			153,060.00	153,060.00	153,060.00			104,260.00	104,260.00	104,260.00
9. Educational Institutions	4,107,467.00	2,201,413.00	375,303.00	6,684,183.00	6,644,760.00	4,322,814.00	2,090,918.00	716,279.00	7,129,011.00	7,128,508.00	4,649,272.00	2,090,918.00	366,686.00	7,105,886.00	7,105,886.00
10. General Hospital			70,000.00	70,000.00	37,500.00			518,400.00	518,400.00	518,400.00			518,400.00	518,400.00	518,400.00
Total Executive	\$5,818,629.00	\$3,684,404.00	\$4,843,632.00	\$14,246,666.00	\$14,008,989.00	\$6,050,288.00	\$3,720,582.00	\$6,265,914.00	\$16,035,784.00	\$15,992,945.00	\$6,592,347.00	\$3,720,582.00	\$4,650,442.00	\$14,963,471.00	\$14,929,275.00
IV. Examining Boards	\$ 58,635.00			\$ 58,635.00	\$ 58,635.00		\$ 40,100.00	\$ 2,000.00	\$ 42,100.00	\$ 42,100.00		\$ 40,100.00	\$ 2,000.00	\$ 42,100.00	\$ 42,100.00
V. General and Miscellaneous			\$ 68,492.00	68,492.00	50,000.00*			50,000.00	50,000.00	50,000.00			50,000.00	50,000.00	50,000.00
VI. Metal Mining Fund	33,727.00			33,727.00	31,949.00	\$ 30,000.00			30,000.00	30,000.00					
Total Current Operation	\$6,852,366.00	\$3,643,039.00	\$4,912,124.00	\$14,407,520.00	\$14,149,573.00	\$6,080,288.00	\$3,760,682.00	\$6,317,914.00	\$16,157,884.00	\$16,015,045.00	\$6,592,347.00	\$3,760,682.00	\$4,702,442.00	\$15,055,571.00	\$15,021,375.00
Capital Outlay															
Educational Buildings	\$ 911,582.00		\$ 75,000.00	\$ 986,582.00	\$ 961,006.00	\$ 910,000.00	\$ 500,000.00	\$ 999,000.00	\$ 2,409,000.00	\$ 1,914,000.00	\$ 910,000.00	\$ 500,000.00		\$ 1,410,000.00	\$ 1,410,000.00
GRAND TOTAL	\$6,763,938.00	\$3,643,039.00	\$4,987,124.00	\$15,394,102.00	\$15,110,579.00	\$6,990,288.00	\$4,260,682.00	\$7,316,914.00	\$18,566,884.00	\$18,029,045.00	\$7,502,347.00	\$4,260,682.00	\$4,702,440.00	\$16,465,571.00	\$16,431,375.00

(Exclusive of Highway Department and Debt Service.)

*Estimated

TABLE II
DETAILED STATEMENT OF APPROPRIATIONS, EXPENDITURES, BUDGET
REQUESTS AND GOVERNOR'S RECOMMENDATIONS

Legislature

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries			\$145,000.00		\$142,149.00								
Members, per Diem..			31,000.00		26,350.00								
Printing, General ..			6,500.00		5,071.00								
House and Senate Journal ..			5,000.00		4,773.00								
Session Laws ..			6,000.00		4,926.00								
Supplies and Expense ..			1,000.00		1,000.00								
Index and Compting..			642.00		642.00								
Committee Expense ..			231.00		180.00								
Special ..													
Total Salaries ..			\$195,373.00		\$185,090.00								

Judiciary

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries			\$134,200.00			\$130,580.00			\$134,800.00			\$134,800.00	
Supreme Court ..			1,500.00			1,478.00			3,000.00			3,000.00	
Board of Law Examiners ..			243,399.00			231,125.00							
District Court ..													
Total Salaries ..			\$379,099.00			\$363,183.00			\$137,800.00			\$137,800.00	

Governor

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Governor	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00*	*Constitutional
Private Secretary	1,500.00	1,500.00	3,000.00	1,500.00	1,495.83	2,995.83	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00*	
Executive Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,196.66	2,396.66	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Messenger	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Total Salaries	\$10,100.00	\$10,100.00	\$20,200.00	\$10,100.00	\$10,092.49	\$20,192.49	\$11,900.00	\$11,900.00	\$23,800.00	\$11,900.00	\$11,900.00	\$23,800.00	
2. Office Expense	\$ 1,750.00	\$ 1,750.00	\$ 3,500.00	\$ 3,256.60	\$ 5,099.14	\$ 8,355.74†	\$ 4,200.00	\$ 4,200.00	\$ 8,400.00	\$ 4,200.00	\$ 4,200.00	\$ 8,400.00	†The difference between the amount appropriated for the years 1923-1924, \$3,500.00, and the amount spent, \$8,355.74, the sum being \$4,855.74, was money transferred by vote of the Auditing Board from Section 26 of the long appropriation bill of the Twenty-fourth General Assembly to the Governor's office expense fund
8. Contingent Fund			7,500.00			7,500.00			10,000.00			10,000.00	
Total Other Than Salaries			\$11,000.00			\$16,855.74			\$18,400.00			\$18,400.00	
GRAND TOTAL			\$31,200.00			\$36,048.23			\$42,200.00			\$42,200.00	

Lieutenant Governor

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Lieutenant Governor	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	

Law Enforcement

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	*Two @ \$2,320.00.
Chief Deputy				4,400.00	4,400.00	8,800.00	4,640.00	4,640.00	9,280.00	4,640.00	4,640.00	9,280.00*	
2 Asst Dep @ \$2,200				1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Assistant Deputy							9,000.00	9,000.00	18,000.00	1,800.00	1,800.00	3,600.00	
5 Asst. Dep. @ \$1,800							2,320.00	2,320.00	4,640.00		2,320.00	4,640.00	
1 Asst. Dep @ \$2,320				1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,620.00	1,680.00	3,300.00	
Stenographer													
Total Salaries				\$10,400.00	\$10,400.00	\$20,800.00	\$22,260.00	\$22,260.00	\$44,520.00	\$15,180.00	\$15,240.00	\$30,420.00	
2. Office Expense						\$ 306.00	\$ 780.00	\$ 780.00	\$ 1,560.00	\$ 600.00	\$ 600.00	\$ 1,200.00	
3. Travel						10,864.00			18,000.00	6,000.00	6,000.00	12,000.00	
4. Supplies						1,825.00				1,250.00	1,250.00	2,500.00	
5. Repairs and Upkeep						1,500.00			7,200.00	750.00	750.00	1,500.00	
6. Equipment						1,150.00			1,200.00	600.00	600.00	1,200.00	
8. Miscellaneous									2,000.00	1,000.00	1,000.00	2,000.00	
Total Other Than Salaries						\$15,635.00			\$29,960.00	\$10,200.00	\$10,200.00	\$20,400.00	
GRAND TOTAL			\$36,800.00			\$36,435.00			\$74,480.00	\$25,380.00	\$25,440.00	\$50,820.00	

Budget and Efficiency Commissioner

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation A full-time stenographer at \$1,200.00 is provided for in this department.
Budget and Efficiency Com- missioner	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	
Stenographer							1,200.00	1,200.00	2,400.00	1,200.00	1,260.00	2,460.00	
Total Salaries.....	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 4,800.00	\$ 4,860.00	\$ 9,660.00	\$ 4,800.00	\$ 4,860.00	\$ 9,660.00	
2. Office Expense.....	\$ 250.00	\$ 250.00	\$ 500.00	\$ 253.47	\$ 201.52	\$ 454.99	\$ 250.00	\$ 250.00	\$ 500.00	\$ 250.00	\$ 250.00	\$ 500.00	
3. Travel and Other Expense..			1,500.00	426.60	700.00	1,126.60			1,500.00			1,500.00	
Total Other Than Salaries..			\$ 2,000.00	\$ 680.07	\$ 901.52	\$ 1,581.59			\$ 2,000.00			\$ 2,000.00	
GRAND TOTAL.....			\$ 9,200.00	\$ 4,280.07	\$ 4,501.52	\$ 8,781.59			\$11,660.00			\$11,660.00	

Secretary of State

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Secretary of State.....	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	*Four stenographers @ \$1,200.00 annually, request, recommend four @ \$1,260.00, \$1,320.00, \$1,440.00 and \$1,500.00, respectively †Four @ \$1,200.00 annually, four @ \$1,380.00, \$1,440.00, \$1,500.00 and \$1,500.00, respectively
Deputy Secretary of State	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Stenographer and Pri. Sec.	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,560.00	3,060.00	
Chief Clerk	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,340.00	2,400.00	4,740.00	
Chief Acct. and Bkpr....	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,400.00	2,400.00	4,800.00	2,340.00	2,400.00	4,740.00	
Asst. Acct. and Bkpr....	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,860.00	3,660.00	
Chief Filing Department..	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,160.00	4,260.00	
Cashier	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,040.00	2,100.00	4,140.00	
Chief Index Clerk.....	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,040.00	2,100.00	4,140.00	
Chief Rec. and 1 Assis....	3,100.00	.....	3,100.00	3,087.10	.....	3,087.10	.....	.....	.....	.....	.....	.....	
Chief Stenographer	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
5 Stenographers	5,400.00	4,800.00	10,200.00	5,400.00	4,767.75	10,167.75	4,800.00	4,800.00	9,600.00	5,520.00	5,760.00	11,280.00*	
Chief Flat Tax Dept.....	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,160.00	4,260.00	
4 Flat Tax Computers....	4,800.00	4,800.00	9,600.00	4,800.00	4,800.00	9,600.00	4,800.00	4,800.00	9,600.00	5,820.00	6,060.00	11,880.00†	
Registrar	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,440.00	1,500.00	2,940.00	
Permit Clk., Liq. Dept....	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,560.00	3,060.00	
Chief Doc. Clk. and Asst...	1,200.00	.....	1,200.00	1,200.00	.....	1,200.00	.....	.....	.....	.....	.....	.....	
Inform. Clk. and Messgr...	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,260.00	1,320.00	2,580.00	
Photo Operator	900.00	1,800.00	2,700.00	900.00	900.00	1,800.00	1,800.00	1,800.00	3,600.00	1,920.00	1,980.00	3,900.00	
Total Salaries	\$41,200.00	\$37,200.00	\$78,400.00	\$41,187.10	\$36,267.75	\$77,454.85	\$37,600.00	\$37,600.00	\$75,200.00	\$41,720.00	\$42,920.00	\$84,640.00	
2. Office Expense	\$.....		\$22,000.00	\$11,740.92	\$10,259.08	\$22,000.00	\$12,500.00	\$12,500.00	\$25,000.00	\$12,500.00	\$12,500.00	\$25,000.00	
6. Equipment	1,750.00		1,750.00			1,750.00							
Total Other Than Salaries			\$23,750.00			\$23,750.00			\$25,000.00	\$12,500.00	\$12,500.00	\$25,000.00	
GRAND TOTAL			\$102,150.00			\$101,194.85			\$100,200.00			\$109,640.00	

Secretary of State—Bureau of Labor Statistics

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation That this department be transferred to the Industrial Commission. This will require the repeal or amendment of Sections 4195 to 4207, Sections 4313 to 4324, Compiled Laws of 1921.
Deputy Labor Com's.	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	
Statistician	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Wage Claim Clerk.	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,560.00	3,060.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,380.00	1,440.00	2,820.00	
Total Salaries	\$ 6,400.00	\$ 6,400.00	\$12,800.00	\$ 6,400.00	\$ 6,400.00	\$12,800.00	\$ 6,400.00	\$ 6,400.00	\$12,800.00	\$ 7,180.00	\$ 7,360.00	\$14,540.00	
2. Office Expense	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 367.05	\$ 400.00	\$ 767.05	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 1,000.00	
3. Travel	750.00	750.00	1,500.00	749.88	750.00	1,499.88	750.00	750.00	1,500.00	750.00	750.00	1,500.00	
Total Other Than Salaries. . .	\$ 1,250.00	\$ 1,250.00	\$ 2,500.00	\$ 1,116.93	\$ 1,150.00	\$ 2,266.93	1,250.00	1,250.00	\$ 2,500.00	\$ 1,250.00	\$ 1,250.00	\$ 2,500.00	
GRAND TOTAL	\$ 7,650.00	\$ 7,650.00	\$15,300.00	\$ 7,516.93	\$ 7,550.00	\$15,066.93	\$ 7,650.00	\$ 7,650.00	\$15,300.00	\$ 8,430.00	\$ 8,610.00	\$17,040.00	

Secretary of State—Factory Inspection

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation That this department be transferred to the Industrial Commission
4 Inspectors @ \$1,200.	\$ 4,800.00	\$ 4,800.00	\$ 9,600.00	\$ 4,800.00	\$ 4,800.00	\$ 9,600.00	\$ 4,800.00	\$ 4,800.00	\$ 9,600.00	\$ 6,000.00	\$ 6,240.00	\$12,240.00	
Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,260.00	1,320.00	2,580.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,260.00	1,320.00	2,580.00	
Total Salaries	\$ 7,200.00	\$ 7,200.00	\$14,400.00	\$ 7,200.00	\$ 7,200.00	\$14,400.00	\$ 7,200.00	\$ 7,200.00	\$14,400.00	\$ 8,520.00	\$ 8,880.00	\$17,400.00	
2. Office Expense	\$ 300.00	\$ 300.00	\$ 600.00	\$ 274.52	\$ 295.00	\$ 569.52	\$ 300.00	\$ 300.00	\$ 600.00	\$ 300.00	\$ 300.00	\$ 600.00	
3. Travel	3,000.00	3,000.00	6,000.00	2,999.99	3,000.00	5,999.99	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
Total Other Than Salaries. . .	\$ 3,300.00	\$ 3,300.00	\$ 6,600.00	\$ 3,274.51	\$ 3,295.00	\$ 6,569.51	\$ 3,300.00	\$ 3,300.00	\$ 6,600.00	\$ 3,300.00	\$ 3,300.00	\$ 6,600.00	
GRAND TOTAL	\$10,500.00	\$10,500.00	\$21,000.00	\$10,474.51	\$10,495.00	\$20,969.51	\$10,500.00	\$10,500.00	\$21,000.00	\$11,820.00	\$12,180.00	\$24,000.00	

Secretary of State—Commission Merchants Department

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation That office be abolished and duties be transferred to Pure Food and Drug Department. This will require an amendment to Section 4767, Compiled laws of 1921.
Inspector	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	.....	.....	.....	
Total Salaries	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	.....	.....	.....	
3. Travel	\$ 900.00	\$ 400.00	\$ 1,300.00	\$ 387.45	\$ 400.00	\$ 787.45	\$ 400.00	\$ 400.00	\$ 800.00	.....	.....	.....	
GRAND TOTAL	\$ 2,400.00	\$ 1,900.00	\$ 4,300.00	\$ 1,887.45	\$ 1,900.00	\$ 3,787.45	\$ 1,900.00	\$ 1,900.00	\$ 3,800.00				

Secretary of State—Free Employment Agencies

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Department discontinued June 1, 1923.
4 SuperIntendents	\$ 2,000.00	.....	\$ 2,000.00	\$ 2,000.00	.....	\$ 2,000.00							
4 Asst. SuperIntendents...	2,000.00	.....	2,000.00	2,000.00	.....	2,000.00							
Total Salaries	\$ 4,000.00	.....	\$ 4,000.00	\$ 4,000.00	.....	\$ 4,000.00							
2. Office Expense	\$ 1,500.00	.....	\$ 1,500.00	\$ 1,209.66	.....	\$ 1,209.66							
GRAND TOTAL	\$ 5,500.00	.....	\$ 5,500.00	\$ 5,209.66	.....	\$ 5,209.66							

Secretary of State—Motor Vehicle Department

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	Governor's Recommendation That total cost of department should not exceed 5 per cent of collections each year. Estimated collections, \$1,500,000.00 at 5 per cent equals \$75,000.00 Total Collections 1923 \$1,124,933.21 Total Collections 1924 1,254,500.00 \$2,379,433.21 *Estimated In case the Motor Vehicle license is doubled, to provide an income for the Highway Department and avoid further bond issues, provision must be made for a readjustment in the five per cent now allowed to cover the costs of the department.
Supervisor				2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,100.00	2,100.00	4,200.00	
Assistant Supervisor				1,725.00	1,800.00	3,525.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Clerk				1,725.00	1,800.00	3,525.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Clerk				1,680.00	1,680.00	3,360.00	1,680.00	1,680.00	3,360.00	1,680.00	1,680.00	3,360.00	
Clerk				1,680.00	1,680.00	3,360.00	1,680.00	1,680.00	3,360.00	1,680.00	1,680.00	3,360.00	
Bookkeeper				1,248.40	1,500.00	2,748.40	1,500.00	1,500.00	3,000.00	1,620.00	1,680.00	3,300.00	
Cashier				1,375.00	1,500.00	2,875.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Clerk				1,262.50	1,500.00	2,762.50	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Stenographer				1,475.00	1,500.00	2,975.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Stenographer				7,180.00	7,500.00	14,680.00	7,500.00	7,500.00	15,000.00	7,500.00	7,500.00	15,000.00	
5 Clerks @ \$1,500				532.20	1,200.00	1,732.20	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	
Stenographer				2,101.60	4,800.00	6,901.60	4,800.00	4,800.00	9,600.00	4,800.00	4,800.00	9,600.00	
4 Clerks @ \$1,200				3,162.36		3,162.36							
Extra Help													
Total Salaries				\$29,647.06	\$30,960.00	\$60,607.06	\$30,960.00	\$30,960.00	\$61,920.00	\$31,180.00	\$31,240.00	\$62,420.00	
2. Office Expense				\$18,209.64	\$18,000.00*	\$36,210.00							
3. Travel				804.93	800.00*	1,605.00							
4. Supplies				3,634.48	3,600.00*	7,234.00							
6. Equipment, License Plates				27,886.00	36,450.00	64,336.00							
8. Clerical Help in Counties				10,000.00	12,600.00	22,600.00							
Total Other Than Salaries				\$61,135.05	\$71,450.00	\$132,585.00				\$43,820.00	\$43,760.00	\$87,580.00	
GRAND TOTAL				\$90,782.11	\$102,410.00	\$193,192.06				\$75,000.00	\$75,000.00	\$150,000.00	

Secretary of State—Auto Theft Department

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 1,988.34	\$ 2,000.00	\$ 3,988.34	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	SECRETARY OF STATE Auto Theft Department Section 1380, Compiled Laws 1921, should be amended to provide that the revenue derived under the Automobile Theft Law should be paid into the general revenue fund of the State; the expenses of this department should be provided for in the general appropriation bill.
Assistant Supervisor				1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Clerk													
Total Salaries				\$ 3,788.34	\$ 3,800.00	\$ 7,588.34	\$ 3,800.00	\$ 3,800.00	\$ 7,600.00	\$ 3,800.00	\$ 3,800.00	\$ 7,600.00	
Total Other Than Salaries				\$ 908.75	\$ 900.00*	\$ 1,808.75				\$ 900.00	\$ 900.00	\$ 1,800.00	
GRAND TOTAL				\$ 4,697.09	\$ 4,700.00	\$ 9,396.09				\$ 4,700.00	\$ 4,700.00	\$ 9,400.00	

Secretary of State

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries Securities Department—													
Com. of Securities.....				\$ 2,000.00	\$ 3,000.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,500.00	\$ 3,500.00	\$ 7,200.00	
Asst. Com. of Securities.....				1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	.....	..	..	
Clerk, Don. and For. Corp.				2,400.00	2,400.00	4,800.00	Position abolished.			1,500.00	1,500.00	3,000.00	
Index Clerk				1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Total Salaries.....				\$ 8,700.00	\$ 8,700.00	\$17,400.00	\$ 6,300.00	\$ 6,300.00	\$12,600.00	\$ 5,100.00	\$ 5,100.00	\$10,200.00	

Auditor

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Auditor	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 4,060.24	\$ 4,000.00	\$ 8,060.24	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	
Deputy Auditor.....	2,500.00	2,500.00	5,000.00	2,521.07	2,500.00	5,021.07	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Bookkeeper	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
Assistant Bookkeeper. . .	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	2,000.00	2,000.00	4,000.00	1,800.00	1,800.00	3,600.00	
Registrar	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Clerk and Stenographer... 1,200.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,320.00	1,380.00	2,700.00	
Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,260.00	1,320.00	2,580.00	
File Clerk and Messenger. 1,200.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,560.00	3,060.00	
Warrant Clerk.....	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	.....	.....	.....	
Registrar	600.00	.....	600.00	600.00	.....	.....	.....	.....	.....	.....	.....	.....	
Total Salaries	\$17,300.00	\$16,700.00	\$34,000.00	\$17,381.31	\$16,700.00	\$34,081.31	\$17,200.00	\$17,200.00	\$34,400.00	\$17,840.00	\$18,260.00	\$36,100.00	
2. Office Expense													
Bond Premium	\$ 200.00	\$ 200.00	\$ 400.00	\$ 384.75	.....	\$ 384.75	\$ 200.00	\$ 200.00	\$ 400.00	\$ 200.00	\$ 200.00	\$ 400.00	
Incidental	1,500.00	1,500.00	3,000.00	3,594.63	\$ 1,313.78	4,908.41	3,000.00	3,000.00	6,000.00	1,500.00	1,500.00	3,000.00	
Total Other Than Salaries	\$ 1,700.00	\$ 1,700.00	\$ 3,400.00	\$ 3,979.38	\$ 1,313.78	\$ 5,293.16	\$ 3,200.00	\$ 3,200.00	\$ 6,400.00	\$ 1,700.00	\$ 1,700.00	\$ 3,400.00	
GRAND TOTAL.....	\$19,000.00	\$18,400.00	\$37,400.00	\$21,360.69	\$18,013.78	\$39,374.47	\$20,400.00	\$20,400.00	\$40,800.00	\$19,540.00	\$19,960.00	\$39,500.00	

Public Examiners

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation
Public Examiner	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	*Two stenographers @ \$1,200.00
8 State Examiners	14,400.00	14,400.00	28,800.00	14,400.00	14,400.00	28,800.00	14,400.00	14,400.00	28,800.00	14,400.00	14,400.00	28,800.00*	*Amend Section 314 to increase salary of three Exam-
Tabulator	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00*	iners to \$175.00 per month.
Assistant Tabulator	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	.....	.....	.....	.....	.....	.....	
Total Salaries	\$19,800.00	\$19,800.00	\$39,600.00	\$19,800.00	\$19,800.00	\$39,600.00	\$19,800.00	\$19,800.00	\$39,600.00	\$19,800.00	\$19,800.00	\$39,600.00	
2. Office Expense—Incidentals	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 805.43	\$ 1,000.00	\$ 1,805.43	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	
3. Travel	8,500.00	8,500.00	17,000.00	8,462.64	8,500.00	16,962.64	8,500.00	8,500.00	17,000.00	8,500.00	8,500.00	17,000.00	
Total Other Than Salaries	\$ 9,500.00	\$ 9,500.00	\$19,000.00	\$ 9,268.07	\$ 9,500.00	\$18,768.07	\$ 9,500.00	\$ 9,500.00	\$19,000.00	\$ 9,500.00	\$ 9,500.00	\$19,000.00	
GRAND TOTAL	\$29,300.00	\$29,300.00	\$58,600.00	\$29,068.07	\$29,300.00	\$58,368.07	\$29,300.00	\$29,300.00	\$58,600.00	\$29,300.00	\$29,300.00	\$58,600.00	

Building and Loan Inspector

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Inspector	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 1,999.92	\$ 2,000.00	\$ 3,999.92	\$ 2,000.00	\$ 2,000.00	\$4,000.00	\$2,000.00	\$2,000.00	\$4,000.00	
Total Salaries	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 1,999.92	\$ 2,000.00	\$ 3,999.92	\$ 2,000.00	\$ 2,000.00	\$4,000.00	\$2,000.00	\$2,000.00	\$4,000.00	
2. Office Expense—Incidental	\$ 100.00	\$ 100.00	\$ 200.00	.....	.....	\$ 100.00	\$ 100.00	\$ 100.00	\$200.00	\$100.00	\$100.00	\$200.00	
3. Travel	650.00	650.00	1,300.00	37.40	.....	37.40	650.00	650.00	1,300.00	400.00	400.00	800.00	
Total Other Than Salaries	\$ 750.00	\$ 750.00	\$ 1,500.00	\$ 37.40	.....	\$ 137.40	\$ 750.00	\$ 750.00	\$1,500.00	\$500.00	\$500.00	\$1,000.00	
GRAND TOTAL	\$ 2,750.00	\$ 2,750.00	\$ 5,500.00	\$ 2,047.32	\$ 2,000.00	\$ 4,137.32	\$ 2,750.00	\$ 2,750.00	\$5,500.00	\$2,500.00	\$2,500.00	\$5,000.00	

Office of State Treasurer

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
State Treasurer	\$ 6,000.00	\$ 6,000.00	\$12,000.00	\$ 6,000.00	\$ 6,000.00	\$12,000.00	\$ 6,000.00	\$ 6,000.00	\$12,000.00	\$6,000.00	\$6,000.00	\$12,000.00	
Deputy State Treasurer . . .	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Cashier	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
Bookkeeper	2,250.00	2,250.00	4,500.00	2,250.00	2,250.00	4,500.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
Security Bond Clerk	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
Registrar	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	
2 Stenographers	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,940.00	3,060.00	6,000.00*	*One @ \$1,140.00 and One @ \$1,500.00
Total Salaries	\$19,150.00	\$19,150.00	\$38,300.00	\$19,150.00	\$19,150.00	\$38,300.00	\$19,300.00	\$19,300.00	\$38,600.00	\$20,140.00	\$20,320.00	\$40,460.00	
2. Office Expense	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,376.09	\$ 1,240.92	\$ 3,617.01	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	
8. Miscellaneous—Bond Pre- mium 2 years, 1923-1924.			7,238.76	7,055.25		7,055.25	7,100.00		7,100.00	7,100.00		7,100.00	
Total Other Than Salaries . . .	\$ 2,000.00	\$ 2,000.00	\$11,238.76	\$ 9,431.34	\$ 1,240.92	\$10,672.26	\$ 9,100.00	\$ 2,000.00	\$11,100.00	\$ 9,100.00	\$ 2,000.00	\$11,100.00	
GRAND TOTAL	\$21,150.00	\$21,150.00	\$49,538.76	\$28,581.34	\$20,390.92	\$48,972.26	\$28,400.00	\$21,300.00	\$49,700.00	\$29,240.00	\$22,320.00	\$51,560.00	

Attorney General

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation
Attorney General	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,075.34	\$ 5,000.00	\$10,075.34	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00	The salaries of the deputy and assistant Attorney General, which have hitherto been paid from the contingent fund, have been set up in detail in this budget. A \$5,000.00 increase has been granted in the travel and emergency fund.
Reporter and Docket Clk. . . .	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
2 Stenographers	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	3,000.00	3,000.00	6,000.00	2,700.00	2,820.00	5,520.00*	
Contingent Fund			45,000.00										
Deputy				3,400.00	4,000.00	7,400.00	4,000.00	4,000.00	8,000.00	4,000.00	4,000.00	8,000.00	
Assistant				3,514.17	3,600.00	7,114.17	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	
Assistant				2,965.32	1,000.00	6,265.32	3,300.00	3,300.00	6,600.00	3,300.00	3,300.00	6,600.00	
Assistant				2,500.00	3,000.00	5,500.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
Assistant				2,500.00	3,000.00	5,500.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
Assistant				1,020.00	2,325.00	3,345.00	2,700.00	2,700.00	5,400.00	2,700.00	2,700.00	5,400.00	
Assistant					2,400.00	2,400.00	3,300.00	3,300.00	6,600.00	3,300.00	3,300.00	6,600.00	
									\$45,800.00				
Special Asst.						2,000.00							
Special Agricultural Board						500.00							
Special Asst.						750.00							
Total Salaries			\$62,800.00			\$68,649.33			\$66,400.00	\$32,400.00	\$32,520.00	\$64,920.00	
2. Office Expense			\$ 3,000.00	\$ 1,953.00	\$ 2,215.00	\$ 4,168.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	
3. Travel—Emergency Fund			6,500.00	1,574.00	3,009.00	4,583.00			11,500.00	5,750.00	5,750.00	11,500.00	
Total Other Than Salaries			\$ 9,500.00			\$ 8,751.00			\$15,500.00	\$ 7,750.00	\$ 7,750.00	\$15,500.00	
GRAND TOTAL			\$72,300.00			\$67,400.33			\$80,500.00	\$40,150.00	\$40,270.00	\$80,420.00	

*Two @ \$1,600.00 requested; one \$1,500.00 and one @ \$1,200.00 recommended.

Attorney General—Inheritance Tax Division

Title or Position or Character of Expenditure	APPROPRIATION		Actual for Nov. 30, 1923	EXPENDITURE		BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924		Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries												Governor's Recommendation The salaries of this division have been paid out of the general appropriation bill, but the other expenses have been paid from the cash collections. It is recommended that Section 7496 be amended to provide for the transfer of all receipts to the general revenue fund and that the general appropriation bill should cover the total costs of operating the division.
Commissioner	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	
Deputy	1,800.00	1,800.00	3,600.00	1,800.00	3,600.00	2,400.00	2,400.00	4,800.00	2,100.00	2,100.00	4,200.00	
Deputy	1,800.00	1,800.00	3,600.00	1,800.00	3,600.00	2,400.00	2,400.00	4,800.00	2,100.00	2,100.00	4,200.00	
2 Appraisers	3,600.00	3,600.00	7,200.00	3,600.00	7,200.00	4,800.00	4,800.00	9,600.00	3,840.00	3,840.00	7,680.00	
File Clerk	1,200.00	1,200.00	2,400.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,320.00	1,380.00	2,700.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,320.00	1,380.00	2,700.00	
Clerk	1,200.00	1,200.00	2,400.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Total Salaries	\$13,800.00	\$13,800.00	\$27,600.00	\$13,800.00	\$27,600.00	\$17,100.00	\$17,100.00	\$34,200.00	\$15,780.00	\$16,140.00	\$31,920.00	
3. Travel and Other Expenses					\$18,963.00				\$10,000.00	\$10,000.00	\$20,000.00	
Total Other Than Salaries					\$18,963.00				\$10,000.00	\$10,000.00	\$20,000.00	
GRAND TOTAL					\$46,563.00				\$25,780.00	\$26,140.00	\$51,920.00	

State Civil Service Commission

Title or Position or Character of Expenditure	APPROPRIATION		Actual for Nov. 30, 1923	EXPENDITURE		BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924		Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries												*Three @ \$3,000.00 annually †Two @ \$1,500.00 annually requested; one recommended ‡Three @ \$1,200.00 annually requested; two @ \$1,500.00 and \$1,620.00 recommended Amend Section 136 to provide that all examination fees shall go into General Fund <i>See letter in not included in this report.</i>
3 Commissioners	\$ 9,000.00	\$ 9,000.00	\$18,000.00	\$ 9,000.00	\$18,000.00	\$ 9,000.00	\$ 9,000.00	\$18,000.00	\$ 9,000.00	\$ 9,000.00	\$18,000.00*	
1 Secretary	2,400.00	2,400.00	4,800.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
1 Clerk and Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	2,400.00	3,000.00	3,000.00	6,000.00	1,500.00	1,500.00	3,000.00†	
2 Assignable Stenog.	2,400.00	2,400.00	4,800.00	2,264.00	4,664.00	3,600.00	3,600.00	7,200.00	3,220.00	3,340.00	6,560.00‡	
1 Stenographer									1,320.00	1,380.00	2,700.00	
Total Salaries	\$15,000.00	\$15,000.00	\$30,000.00	\$14,864.00	\$29,864.00	\$18,000.00	\$18,000.00	\$36,000.00	\$17,440.00	\$17,680.00	\$35,120.00	
2. Office Expense	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 818.40	\$ 1,818.40	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	
3. Travel—Incidental & Exams.	1,000.00	1,000.00	2,000.00	762.16	1,762.16	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	
5. Equipment				150.00	150.00			500.00				
Total Other Than Salaries	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 1,730.56	\$ 3,730.56	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	
GRAND TOTAL	\$17,000.00	\$17,000.00	\$34,000.00	\$16,594.56	\$33,594.56	\$20,000.00	\$20,000.00	\$40,000.00	\$19,440.00	\$19,680.00	\$39,120.00	

Tax Commission

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
3 Commissioners@ \$7,600..	\$10,800.00	\$10,800.00	\$21,600.00	\$10,800.00	\$10,800.00	\$21,600.00	\$10,800.00	\$10,800.00	\$21,600.00	\$10,800.00	\$10,800.00	\$21,600.00	
Secretary	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Chief Clk. and Statistician	1,500.00	1,500.00	3,000.00	3,000.00	1,500.00	3,000.00	2,400.00	2,400.00	4,800.00	2,200.00	2,260.00	4,460.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,440.00	1,500.00	2,940.00	
Investigator	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	2,040.00	2,100.00	4,140.00	
Investigator	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	1,920.00	1,960.00	3,880.00	
2 Investigators @ \$1,800..							3,600.00	3,600.00	7,200.00	3,600.00	3,720.00	7,320.00	
Total Salaries	\$18,500.00	\$18,500.00	\$37,000.00	\$18,500.00	\$18,500.00	\$37,000.00	\$24,100.00	\$24,100.00	\$48,200.00	\$24,500.00	\$24,840.00	\$49,340.00	
2. Office Expense	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 753.74	\$ 246.26	\$ 2,000.00	\$ 1,250.00	\$ 1,250.00	\$ 2,500.00	\$ 1,250.00	\$ 1,250.00	\$ 2,500.00	
3. Travel ..	2,500.00	2,500.00	5,000.00	2,500.00	3,000.00	5,500.00	5,000.00	5,000.00	10,000.00	3,500.00	3,500.00	7,000.00	
8. Miscellaneous--Assessors'													
Annual Meeting	2,750.00	2,750.00	5,500.00	2,422.75	2,203.44	4,625.79	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Total Other Than Salaries..	\$ 6,250.00	\$ 6,250.00	\$12,500.00	\$ 5,676.49	\$ 6,449.30	\$12,125.79	\$ 8,750.00	\$ 8,750.00	\$17,500.00	\$ 7,250.00	\$ 7,250.00	\$14,500.00	
GRAND TOTAL	\$24,750.00	\$24,750.00	\$49,500.00	\$24,176.49	\$24,949.30	\$49,125.79	\$32,850.00	\$32,850.00	\$65,700.00	\$31,750.00	\$32,090.00	\$63,840.00	

Printing Commissioner

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
1 Commissioner	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,400.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	
1 Multigraph Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
1 Chief Multigrapher ..	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
1 Assistant Multigrapher	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,380.00	1,440.00	2,820.00	
Extra Helper	600.00	600.00	1,200.00	600.00	600.00	1,200.00	600.00	600.00	1,200.00	600.00	600.00	1,200.00	
Total Salaries	\$ 7,000.00	\$ 7,000.00	\$14,000.00	\$ 7,000.00	\$ 7,000.00	\$14,000.00	\$ 7,900.00	\$ 7,900.00	\$15,800.00	\$ 7,780.00	\$ 7,840.00	\$15,620.00	
2. Office Expense			\$ 500.00	\$ 256.73	\$ 243.27	\$ 500.00	\$ 300.00	\$ 300.00	\$ 600.00	\$ 300.00	\$ 300.00	\$ 600.00	
Multigraph Sup. and Equip.			700.00			700.00			900.00	450.00	450.00	900.00	
Printing Reports			15,000.00			15,000.00			16,000.00			16,000.00	
Total Other Than Salaries..			\$16,200.00	\$ 256.73	\$ 243.27	\$16,200.00			\$17,500.00			\$17,500.00	
GRAND TOTAL			\$30,200.00	\$ 7,256.73	\$ 7,243.27	\$30,200.00			\$33,300.00			\$33,120.00	

Board of Equalization (State Auditing Board)

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Secretary	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	
Clerk and Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,380.00	1,440.00	2,820.00	
Total Salaries	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,880.00	\$ 3,940.00	\$ 7,820.00	
2. Office Expense	\$ 250.00	\$ 250.00	\$ 500.00	\$ 190.95	\$ 158.18	\$ 349.13	\$ 200.00	\$ 200.00	\$ 400.00	\$ 200.00	\$ 200.00	\$ 400.00	
Total Other Than Salaries	\$ 250.00	\$ 250.00	\$ 500.00	\$ 190.95	\$ 158.18	\$ 349.13	\$ 200.00	\$ 200.00	\$ 400.00	\$ 200.00	\$ 200.00	\$ 400.00	
GRAND TOTAL	\$ 3,850.00	\$ 3,850.00	\$ 7,700.00	\$ 3,790.99	\$ 3,758.18	\$ 7,549.13	\$ 3,800.00	\$ 3,800.00	\$ 7,600.00	\$ 4,080.00	\$ 4,140.00	\$ 8,220.00	

Military Department

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
12 Adj. General's Office				\$24,321.43	\$23,454.98	\$47,776.41	\$25,000.00	\$25,000.00	\$50,000.00	\$25,000.00	\$25,000.00	\$50,000.00	
6 to 12 Rifle Range				11,067.56	9,297.90	20,365.46	10,100.00	10,100.00	20,200.00	10,100.00	10,100.00	20,200.00	
Total Salaries				\$35,388.99	\$32,752.88	\$68,141.87	\$35,100.00	\$35,100.00	\$70,200.00	\$35,100.00	\$35,100.00	\$70,200.00	
2. Office Expense				\$13,596.68	\$13,150.20	\$26,746.88	\$13,975.00	\$13,975.00	\$27,950.00	\$13,975.00	\$13,975.00	\$27,950.00	
3. Travel				5,564.86	4,020.72	9,585.59	5,000.00	5,000.00	10,000.00	5,000.00	5,000.00	10,000.00	
4. Supplies				19,387.09	17,974.59	37,361.68	19,575.00	19,575.00	39,150.00	19,575.00	19,575.00	39,150.00	
5. Repairs and Upkeep				17,915.61	17,349.38	35,264.99	18,250.00	23,250.00	41,500.00	18,250.00	23,250.00	41,500.00	
7. Permanent Improvements				16,944.65	8,206.53	25,151.18	7,500.00	6,500.00	14,000.00	7,500.00	6,500.00	14,000.00	
8. Miscellaneous				6,494.01	9,209.78	15,703.79	9,750.00	12,250.00	22,000.00	9,750.00	12,250.00	22,000.00	
Total Other Than Salaries				\$79,891.90	\$69,911.21	\$149,803.11	\$74,050.00	\$80,550.00	\$154,600.00	\$74,050.00	\$80,550.00	\$154,600.00	
GRAND TOTAL				\$115,280.89	\$102,664.09	\$217,944.98	\$109,150.00	\$115,650.00	\$224,800.00	\$109,150.00	\$115,650.00	\$224,800.00	

State Bank Commissioner

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Bank Commissioner	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	
Chief Dep. Commissioner	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
4 Dep. Bank @ \$2,400	9,600.00	9,600.00	19,200.00	9,600.00	9,600.00	19,200.00	9,600.00	9,600.00	19,200.00	9,600.00	9,600.00	19,200.00	
Secretary	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,740.00	1,800.00	3,540.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,320.00	1,380.00	2,700.00	
Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,320.00	1,380.00	2,700.00	
Total Salaries	\$19,600.00	\$19,600.00	\$39,200.00	\$19,600.00	\$19,600.00	\$39,200.00	\$19,600.00	\$19,600.00	\$39,200.00	\$20,480.00	\$20,660.00	\$41,140.00	
2. Office Expense	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 1,813.98	\$ 2,043.17	\$ 3,357.15	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	
3. Travel	5,000.00	5,000.00	10,000.00	3,753.91	4,070.53	7,824.44	5,000.00	5,000.00	10,000.00	4,500.00	4,500.00	9,000.00	
Total Other Than Salaries	\$ 7,000.00	\$ 7,000.00	\$14,000.00	\$ 5,067.89	\$ 6,113.70	\$11,181.59	\$ 7,000.00	\$ 7,000.00	\$14,000.00	\$ 6,300.00	\$ 6,300.00	\$12,600.00	
GRAND TOTAL	\$26,600.00	\$26,600.00	\$53,200.00	\$24,667.89	\$25,713.70	\$50,381.59	\$26,600.00	\$26,600.00	\$53,200.00	\$26,780.00	\$26,960.00	\$53,740.00	

Insurance Department

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation
Commissioner				\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00	\$12,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00	For the first time a budget of the proposed expenditures which are made from the cash revenues of this department are submitted to the Budget Commissioner and the proposed budget has been incorporated in the general appropriation bill. An amendment of Section 2473, which now fixes the salary of the Commissioner at \$3,000 and of the Actuary at \$2,400, will be required to make valid the recommendation in this budget to pay the Commissioner \$5,000 a year and the Actuary \$2,700. Section 2487 should be amended to provide for the payment of all cash payments of this department into the general revenue fund of the State and provision should be made for the expenses of this office in the general appropriation bill.
Actuary and Deputy				2,400.00	2,400.00	4,800.00	2,700.00	2,700.00	5,400.00	2,700.00	2,700.00	5,400.00*	
Fire Rate Adviser				2,400.00	2,400.00	4,800.00	2,700.00	2,700.00	5,400.00	2,700.00	2,700.00	5,400.00†	
Cashier and License Clerk				1,800.00	1,800.00	3,600.00	2,100.00	2,100.00	4,200.00	2,000.00	2,000.00	4,000.00‡	
Examiners, 2 @ \$1,800				3,600.00	1,800.00	5,400.00	4,200.00	4,200.00	8,400.00	3,900.00	4,020.00	7,920.00§	
Assistant Examiner				1,650.00	1,800.00	3,450.00	2,100.00	2,100.00	4,200.00	1,920.00	1,980.00	3,900.00	
Asst. Examiner and Clerk				1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	1,680.00	1,740.00	3,420.00	
File Clerk				1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	1,680.00	1,740.00	3,420.00	
2 Clerks and Stenogs				3,000.00	3,000.00	6,000.00	3,600.00	3,600.00	7,200.00	3,360.00	3,480.00	6,840.00||	
Typist and Asst. Examiner				1,225.00	1,500.00	2,725.00	1,800.00	1,800.00	3,600.00	1,620.00	1,680.00	3,300.00	
Clerk and Messenger				1,225.00	1,500.00	2,725.00	1,800.00	1,800.00	3,600.00	1,620.00	1,680.00	3,300.00	
Clerk				1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	1,620.00	1,680.00	3,300.00	
Clerk-Typist				856.65	1,200.00	2,056.65	1,500.00	1,500.00	3,000.00	1,260.00	1,320.00	2,580.00	
Special Examiners				1,030.00	560.00	1,590.00	750.00	750.00	1,500.00	750.00	750.00	1,500.00	
Special Examiners									200.00			200.00	*No increase since 1914
Compensation Fund				167.50		167.50	200.00		200.00	200.00		200.00	†No increase since 1919.
Extra Clerk Hire				1,795.30	3,273.30	5,068.60	2,600.00	2,600.00	5,200.00	2,600.00	2,600.00	5,200.00	‡No increase since 1917.
Total Salaries				\$28,629.45	\$28,733.30	\$57,372.75	\$37,450.00	\$37,250.00	\$74,700.00	\$34,610.00	\$35,070.00	\$69,680.00	§Two @ \$2,100.00 requested; recommended one @ \$1,920.00, and one @ \$1,180.00.
2. Office Expense				\$10,807.22	\$11,629.81	\$22,437.03	\$11,665.00	\$11,665.00	\$23,330.00	\$11,665.00	\$11,665.00	\$23,330.00	||Two @ \$1,800.00 request; recommend two @ \$1,680.00.
3. Travel				794.89	983.11	1,778.00	3,000.00	3,000.00	6,000.00	1,500.00	1,500.00	3,000.00	
5. Repairs and Upkeep				88.06	41.94	80.00	40.00	40.00	80.00	40.00	40.00	80.00	
6. Equipment				224.00	317.00	541.00	200.00	200.00	400.00	200.00	200.00	400.00	
Total Other Than Salaries				\$11,864.17	\$12,971.86	\$24,836.03	\$14,905.00	\$14,905.00	\$29,810.00	\$13,405.00	\$13,405.00	\$26,810.00	
GRAND TOTAL				\$40,503.62	\$41,705.16	\$82,208.78	\$52,355.00	\$52,155.00	\$104,510.00	\$48,015.00	\$48,475.00	\$96,490.00	
Firemen's Pensions				58,579.83	64,921.37	123,501.26	65,000.00	65,000.00	130,000.00				
				\$99,083.51	\$106,626.53	\$205,710.04	\$117,355.00	\$117,155.00	\$234,510.00				

Public Utilities Commission

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
3 Commissioners	\$12,000.00	\$12,000.00	\$24,000.00	\$11,999.88	\$12,000.00	\$23,999.88	\$12,000.00	\$12,000.00	\$24,000.00	\$12,000.00	\$12,000.00	\$24,000.00	*Two @ \$1,500.00
1 Secretary	2,500.00	2,500.00	5,000.00	2,429.40	2,500.00	4,929.40	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	Two @ \$1,200.00
1 Rate Expert	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	Two @ \$2,500.00 for freight rate investigation, \$12,500.00 for railroad valuation.
1 Auditor and Statistician	2,500.00	2,500.00	5,000.00	2,499.96	2,500.00	4,999.96	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
1 Assistant Auditor	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
1 Electric and Gas Engr.	2,500.00	2,500.00	5,000.00	2,499.96	2,500.00	4,999.96	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
1 Asst. Elec. & Gas Engr.	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
1 Ry. and Hydraulic Engr.	2,500.00	2,500.00	5,000.00	2,499.96	2,500.00	4,999.96	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
1 Asst. Ry. and Hyd. Engr.	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
1 Reporter	2,100.00	2,100.00	4,200.00	2,037.90	2,100.00	4,137.90	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
2 Inspectors	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00*	
3 Stenographers	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	
Total Salaries	\$39,100.00	\$39,100.00	\$78,200.00	\$38,967.06	\$39,100.00	\$78,067.06	\$39,100.00	\$39,100.00	\$78,200.00	\$39,100.00	\$39,100.00	\$78,200.00	
2. Office Expense	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 1,126.94	\$ 2,498.94	\$ 3,625.88	\$ 3,840.00	\$ 2,160.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	
3. Travel	3,000.00	3,000.00	6,000.00	2,999.98	3,000.00	5,999.98	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
5. Repairs and Upkeep				21.95		21.95	10.00	12.00	22.00				
6. Equipment				67.25		67.25		75.00	75.00				
8. Miscellaneous													
Express Rates			500.00	500.00		500.00				12,500.00	12,500.00	25,000.00	
Railroad Valuation							15,000.00		15,000.00				
Total Other Than Salaries	\$ 5,500.00	\$ 5,500.00	\$11,500.00	\$ 4,716.12	\$ 5,498.94	\$10,215.06	\$21,850.00	\$ 5,247.00	\$ 27,097.00	\$18,500.00	\$18,500.00	\$ 37,000.00	
GRAND TOTAL	\$44,600.00	\$44,600.00	\$89,700.00	\$43,683.18	\$44,598.94	\$88,282.12	\$60,950.00	\$44,347.00	\$105,297.00	\$54,300.00	\$54,300.00	\$108,600.00	

Industrial Commission

Title of Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													*Two @ \$1,500.00. Eight @ \$1,200.00 1 New
3 Commissioners	\$12,000.00	\$12,000.00	\$24,000.00	\$12,000.00	\$12,000.00	\$24,000.00	\$12,000.00	\$12,000.00	\$24,000.00	\$12,000.00	\$12,000.00	\$24,000.00	
1 Secretary	3,500.00	3,500.00	7,000.00	3,124.98	3,500.00	6,624.98	3,500.00	3,500.00	7,000.00	3,500.00	3,500.00	7,000.00	
1 Statistician	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
1 Investigator	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Claims Department—													
1 Referee	3,500.00	3,500.00	7,000.00	3,124.98	3,500.00	6,624.98	3,500.00	3,500.00	7,000.00	3,500.00	3,500.00	7,000.00	
1 Referee Assistant	1,400.00	2,100.00	3,500.00	875.00	2,100.00	2,975.00	2,700.00	2,700.00	5,400.00	2,500.00	2,500.00	5,000.00	
1 Male Reporter	2,400.00	2,400.00	4,800.00	2,084.67	2,400.00	4,484.67	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
1 Male Reporter	1,600.00	2,400.00	4,000.00	1,600.00	2,400.00	4,000.00	900.00	900.00	1,800.00	900.00	900.00	1,800.00	
Reporter (part time)	600.00	600.00	1,200.00	600.00	600.00	1,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
1 Chief of Claim Dept.	2,100.00	2,100.00	4,200.00	2,015.32	2,100.00	4,115.32	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00*	
1 Filing Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	9,600.00	9,600.00	19,200.00	9,600.00	9,600.00	19,200.00†	
11 Clerks and Stenogs	13,200.00	13,200.00	26,400.00	13,101.40	13,200.00	26,301.40	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00‡	
Record Clerk and Stenog.							1,380.00	1,380.00	2,760.00	1,380.00	1,380.00	2,760.00‡	
Award Clerk and Stenog.							1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Minimum Wage Secretary	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00							
Total Salaries	\$17,500.00	\$49,000.00	\$96,500.00	\$45,726.35	\$49,000.00	\$94,726.35	\$50,980.00	\$50,980.00	\$101,960.00	\$50,780.00	\$50,780.00	\$101,560.00	
2. Office Expense	\$ 5,500.00	\$ 5,500.00	\$11,000.00	\$ 4,887.02	\$ 6,112.98	\$11,000.00	\$ 5,500.00	\$ 5,500.00	\$11,000.00	\$ 4,750.00	\$ 4,750.00	\$ 9,500.00	
3. Travel			12,000.00	3,436.74	8,563.26	12,000.00			12,000.00	4,500.00	4,500.00	9,000.00	
6. Equipment			233.33		233.33	233.33	375.00	375.00	750.00	375.00	375.00	750.00	
8. Medical Examinations, X-Ray Witness Fees and Mileage and Inspection			6,000.00	2,698.97	3,301.03	6,000.00			7,500.00	3,500.00	3,500.00	7,000.00	
Total Other Than Salaries			\$ 2,923.33	\$11,022.73	\$18,210.60	\$29,233.33			\$ 31,250.00	\$13,125.00	\$13,125.00	\$ 26,250.00	
GRAND TOTAL			\$125,733.33	\$66,769.08	\$67,210.60	\$123,959.68			\$133,210.00	\$63,905.00	\$63,905.00	\$127,810.00	

State Compensation Insurance Fund

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Manager	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	\$ 3,291.62	\$ 3,500.00	\$ 6,791.62	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	*Six clerks to \$1,200.00 requested; six recommended †New
Assistant Manager	2,400.00	2,400.00	4,800.00	2,253.30	2,400.00	4,653.30	2,700.00	2,700.00	5,400.00	2,700.00	2,700.00	5,400.00	
Assistant Claim Adjuster	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Bookkeeper	1,800.00	1,800.00	3,600.00	1,675.00	1,800.00	3,475.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Insurance Clerk	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
Payroll Auditor and Insp.	2,400.00	2,400.00	4,800.00	1,000.00	1,889.52	2,889.52	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
Payroll Auditor	1,800.00	1,800.00	3,600.00	1,704.17	1,500.00	3,204.17	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Clerk Statistics	1,275.00	1,275.00	2,550.00	1,240.63	1,481.25	2,721.88	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
4 Clerks and Stenogs.....	4,800.00	4,800.00	9,600.00	4,750.00	1,800.00	6,550.00	7,200.00	7,200.00	14,400.00	7,200.00	7,200.00	14,400.00*	
Attorney Fees							1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00†	
Total Salaries	\$21,275.00	\$21,275.00	\$42,550.00	\$19,194.72	\$20,670.77	\$39,865.49	\$25,800.00	\$25,800.00	\$51,600.00	\$25,800.00	\$25,800.00	\$51,600.00	
2. Office Expense				\$ 2,202.51	\$ 1,179.72	\$ 3,382.23	\$ 3,015.00	\$ 3,010.00	\$ 6,025.00	\$ 3,000.00	\$ 3,025.00	\$ 6,025.00	
3. Travel			\$15,000.00	2,337.47	984.24	3,321.71	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
4. Supplies				63.25	100.00	163.25	125.00	125.00	250.00	125.00	125.00	250.00	
5. Repairs and Upkeep.....				20.25	100.82	121.07	125.00	125.00	250.00	125.00	125.00	250.00	
6. Equipment				1,827.47	744.70	2,572.17	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
8. Miscellaneous				2,126.02	1,133.07	3,259.09	3,300.00	3,300.00	6,600.00	3,300.00	3,300.00	6,600.00	
Total Other Than Salaries			\$15,000.00	\$ 8,666.97	\$ 4,234.55	\$12,901.52	\$10,865.00	\$10,860.00	\$21,725.00	\$10,850.00	\$10,875.00	\$21,725.00	
GRAND TOTAL			\$57,550.00	\$27,861.69	\$24,910.32	\$52,772.01	\$36,665.00	\$36,660.00	\$73,325.00	\$36,650.00	\$36,675.00	\$73,325.00	
Premiums, Payment of for State Employees			\$30,000.00						\$30,000.00			\$30,000.00	

Commissioner of Mines

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation The last legislature provided for salary increase to this department and accordingly there is no change recommended at this time.
Commissioner of Mines	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	
4 Inspectors	10,000.00	10,000.00	20,000.00	8,780.52	10,000.00	18,780.52	10,000.00	10,000.00	20,000.00	10,000.00	10,000.00	20,000.00	
Clerk and Asst. Curator	1,800.00	1,800.00	3,600.00	1,569.31	1,800.00	3,469.31	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Asst. Clerk and Stenog.	1,500.00	1,500.00	3,000.00	1,359.35	1,500.00	2,859.35	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Total Salaries	\$16,300.00	\$16,300.00	\$32,600.00	\$14,819.24	\$16,300.00	\$31,119.24	\$16,300.00	\$16,300.00	\$32,600.00	\$16,300.00	\$16,300.00	\$32,600.00	
2. Office Expense	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 754.60	\$ 1,238.40	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	
3. Travel													
Inspector	7,200.00	7,200.00	14,400.00	7,921.57	7,417.40	15,338.97	7,200.00	7,200.00	14,400.00	..	..	..	
Commissioner	1,600.00	1,600.00	3,200.00	..	..	..	1,600.00	1,600.00	3,200.00	..	..	..	
	\$ 8,800.00	\$ 8,800.00	\$17,600.00				\$ 8,800.00	\$ 8,800.00	\$17,600.00	\$ 8,800.00	\$ 8,800.00	\$17,600.00	
4. Motor Vehicle Sup., Gas, Oil			..	553.80	386.55	940.35	..	..	..	..	..	..	
5. Furniture and Fixtures..				302.40	266.05	568.54	..	..	..	..	..	..	
6. Motor Vehicles			..	..	730.00	730.00	..	..	..	..	..	..	
8. Special Investigation			..	..	..	..	For Biennium	..	3,000.00	..	..	..	
Total Other Than Salaries	\$ 9,800.00	\$ 9,800.00	\$19,600.00	\$ 9,539.46	\$10,038.40	\$19,577.86	\$10,300.00	\$10,300.00	\$20,600.00	\$ 9,800.00	\$ 9,800.00	\$19,600.00	
GRAND TOTAL	\$26,100.00	\$26,100.00	\$52,200.00	\$24,358.67	\$26,338.40	\$50,697.07	\$26,600.00	\$26,600.00	\$53,200.00	\$26,100.00	\$26,100.00	\$52,200.00	

State Inspector of Oils

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Inspector				\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	Governor's Recommendation The cost of this department is defrayed by tax of one tenth of a cent on each gallon of gasoline or petroleum products. After deducting the cost of the department, the balance in this inspection fund is transferred to the general fund. The cost of operating this department for the next two years has been included in this budget for the first time. *Three @ \$2,500.00 annually requested, recommended one @ \$1,980.00; one @ \$2,100.00 and one @ \$2,280.00
3 Field Deputies				5,400.00	5,400.00	10,800.00	7,500.00	7,500.00	15,000.00	6,420.00	6,600.00	13,020.00*	
Laboratory Deputy				1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Chief Clerk							3,000.00	3,000.00	6,000.00	2,400.00	2,100.00	4,500.00	
Draftsman	2 1-6 Months, 1923			300.00	1,800.00	2,100.00							
Assistant Bookkeeper				1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Gallouage Clerk				1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Stenographer				1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,320.00	1,380.00	2,700.00	
Filing Clerk	11 1/2 Months, 1924				1,150.00	1,150.00							
Collector	7 Months, 1924				1,050.00	1,050.00							
Total Salaries				\$14,730.00	\$18,100.00	\$32,830.00	\$24,100.00	\$24,100.00	\$48,200.00	\$18,840.00	\$19,380.00	\$38,220.00	
2. Office Expense				\$ 1,923.04	\$ 2,485.00	\$ 4,408.04	\$ 2,975.00	\$ 3,600.00	\$ 6,575.00	\$ 2,975.00	\$ 3,600.00	\$ 6,575.00	
3. Travel				5,031.64	6,000.00	11,031.64	7,000.00	8,000.00	15,000.00	7,000.00	8,000.00	15,000.00	
4. Supplies				600.00	800.00	1,400.00	900.00	1,000.00	1,900.00	900.00	1,000.00	1,900.00	
5. Repairs and Upkeep				801.88	150.00	951.88	400.00	600.00	1,000.00	400.00	600.00	1,000.00	
6. Equipment				400.00	2,494.12	2,894.12	1,650.00	2,650.00	4,300.00	1,650.00	2,650.00	4,300.00	
7. Miscellaneous													
Co. op. Shale Inv.				8,000.00	8,000.00	16,000.00	8,000.00	8,000.00	16,000.00	8,000.00	8,000.00	16,000.00	
Geological Survey				3,963.77		3,963.77							
Special Audit				1,008.30		1,008.30							
				\$12,972.07	\$ 8,000.00	\$20,972.07							
Total Other Than Salaries				\$21,728.63	\$18,929.12	\$40,657.75	\$20,925.00	\$23,850.00	\$44,775.00	\$20,925.00	\$23,850.00	\$44,775.00	
GRAND TOTAL				\$36,458.63	\$38,329.12	\$74,787.75	\$45,025.00	\$47,950.00	\$92,975.00	\$39,765.00	\$42,930.00	\$82,695.00	

State Inspector of Coal Mines

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 4,400.00	\$ 4,400.00	\$ 8,800.00	\$ 4,400.00	\$ 4,400.00	\$ 8,800.00	\$ 4,400.00	\$ 4,400.00	\$ 8,800.00	Governor's Recommendation The cost of this department is defrayed out of the tax of one-third of a cent per ton of coal mine. For the first time a detailed budget of the proposed expenditures of this department are included in the general appropriation bill. An increase of \$9,000.00 in expenditures is recommended. The Coal Mine Inspector recommends an increase in the tax from one-third of a cent per ton to four-tenths of a cent per ton in order to raise the additional revenue required. I am recommending a tax of two cents per ton, which it is estimated will produce \$220,000 a year, and that the proceeds go into the general fund and that the expenses of this Department be defrayed from the general revenue fund. To accomplish this, Section 3605 will have to be amended.
Chief Inspector				9,000.00	9,000.00	18,000.00	9,000.00	9,000.00	18,000.00	9,000.00	9,000.00	18,000.00	
3 Deputy Inspectors				2,729.43	2,829.43	5,558.86	3,000.00	3,000.00	6,000.00	2,500.00	2,600.00	5,100.00	
Deputy Inspector				2,729.43	966.67	3,696.10	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
Deputy Inspector				1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,100.00	4,200.00	
Chief Clerk				1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	
Assistant Clerk													
Total Salaries				\$22,229.43	\$20,196.10	\$42,425.53	\$22,700.00	\$22,700.00	\$45,400.00	\$22,800.00	\$22,800.00	\$45,600.00	
2. Office Expense				\$ 3,066.76	\$ 2,849.34	\$ 5,916.10	\$ 3,605.00	\$ 3,605.00	\$ 7,210.00	\$ 3,605.00	\$ 3,605.00	\$ 7,210.00	
3. Travel				5,849.91	6,200.00	12,049.91	6,200.00	6,200.00	12,400.00	6,200.00	6,200.00	12,400.00	
4. Supplies				951.94	1,000.00	1,951.94	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	
6. Equipment					543.11	543.11	2,700.00		2,700.00	2,700.00		2,700.00	
8. Miscellaneous				859.65	850.00	1,609.65	2,825.00	825.00	3,650.00	2,825.00	825.00	3,650.00	
Total Other Than Salaries				\$10,827.25	\$11,142.45	\$21,969.70	\$16,330.00	\$11,630.00	\$27,960.00	\$16,330.00	\$11,630.00	\$27,960.00	
GRAND TOTAL				\$33,056.68	\$31,338.55	\$64,395.23	\$39,030.00	\$34,300.00	\$73,360.00	\$39,130.00	\$34,530.00	\$73,660.00	

Boiler Inspector

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													*Two @ \$2,500.00 request; two at \$2,100.00 recommended. Total receipts 1923-24, \$19,365.00 Estimated total receipts 1925-26, \$20,000.00.
Inspector	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,199.98	\$ 2,500.00	\$ 5,000.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	
2 Deputies	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	5,000.00	5,000.00	10,000.00	4,200.00	4,200.00	8,400.00*	
Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,800.00	1,800.00	3,600.00	1,500.00	1,500.00	3,000.00	
Total Salaries	\$ 7,300.00	\$ 7,300.00	\$14,600.00	\$ 7,299.98	\$ 7,300.00	\$14,600.00	\$10,400.00	\$10,400.00	\$20,800.00	\$ 8,700.00	\$ 8,700.00	\$17,400.00	
2. Office Expense	\$ 350.00	\$ 350.00	\$ 700.00	\$ 355.36	\$ 355.32	\$ 710.68	\$ 350.00	\$ 350.00	\$ 700.00	\$ 350.00	\$ 350.00	\$ 700.00	
3. Travel	3,600.00	3,600.00	7,200.00	3,571.32	3,628.68	7,200.00	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	
Total Other Than Salaries	\$ 3,950.00	\$ 3,950.00	\$ 7,900.00	\$ 3,926.68	\$ 3,984.00	\$ 7,881.28	\$ 3,950.00	\$ 3,950.00	\$ 7,900.00	\$ 3,950.00	\$ 3,950.00	\$ 7,900.00	
GRAND TOTAL	\$11,250.00	\$11,250.00	\$22,500.00	\$11,226.66	\$11,284.00	\$22,481.26	\$14,350.00	\$14,350.00	\$28,700.00	\$12,650.00	\$12,650.00	\$25,300.00	

Board of Livestock Inspection Commissioners

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Secretary				\$ 2,100.00	\$ 2,100.00	\$ 4,200.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	Governor's Recommendation The budget of this Department has been included in the general appropriation bill for the first time. The Department is financed from the proceeds of a state tax levy which produces about \$46,000.00 a year and cash receipts which produce about \$60,000.00 per year. It is recommended that the cash revenues be transferred to the general revenue fund and the department be financed as other state departments.
3 Clerks @ \$1,500				4,500.00	4,500.00	9,000.00	4,500.00	4,500.00	9,000.00	5,400.00	5,400.00	10,800.00*	
1 Clerk, Denver Stock Yds.					1,500.00	1,500.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Veterinary Surgeon				1,800.00	1,800.00	3,600.00	2,500.00	2,500.00	5,000.00	2,000.00	2,000.00	4,000.00	
Chief Inspector				1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,100.00	4,200.00	
33 Inspectors				47,160.00	47,160.00	94,320.00	47,160.00	47,160.00	94,320.00	47,160.00	47,160.00	94,320.00	
75 Special Inspectors				2,320.77	2,320.77	4,641.54	2,320.77	2,320.77	4,641.54	2,320.00	2,320.00	4,640.00	
Total Salaries				\$59,680.77	\$61,180.77	\$120,861.54	\$62,280.77	\$62,280.77	\$124,561.54	\$62,880.00	\$62,880.00	\$125,760.00	
2. Office Expense				\$ 6,427.05	\$ 6,427.05	\$12,854.10	\$ 6,427.05	\$ 6,427.05	\$12,854.10	\$ 6,137.00	\$ 6,127.00	\$12,264.00	*Three to \$1,500.00 request, recommended three to \$1,800.00
3. Travel				27,632.25	27,632.25	55,264.50	27,632.25	27,632.25	55,264.50	27,632.00	27,632.00	55,264.00	
4. Supplies				816.50	816.50	1,633.00	816.50	816.50	1,633.00	816.00	816.00	1,632.00	
5. Repairs and Upkeep				500.70		500.70							
Total Other Than Salaries				\$35,376.50	\$34,875.80	\$70,252.30	\$34,875.80	\$34,875.80	\$69,751.60	\$34,875.00	\$34,876.00	\$69,750.00	
GRAND TOTAL				\$95,057.27	\$96,056.57	\$191,113.84	\$97,156.57	\$97,156.57	\$194,313.14	\$97,755.00	\$97,756.00	\$195,510.00	

Board of Stock Inspection Commissioners

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Biennium Total	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Eradication of Predatory Animals	\$10,000.00	\$10,000.00	\$20,000.00	\$ 9,994.39	\$10,000.00	\$19,994.39	\$15,000.00	\$15,000.00	\$30,000.00	\$10,000.00	\$10,000.00	\$20,000.00	Governor's Recommendation It is recommended that an annual appropriation of ten thousand dollars be made for this work, which is carried on in co-operation with the U. S. Biological Survey. This is the same amount which was appropriated for 1923-1924. It is recommended that an appropriation of \$8,000.00 a year be made for the control of animal tuberculosis, which is the same as the appropriation for 1923-24.
Station Fund.....	None for Salaries												
Control of Animal Tuberculosis—Salaries	8,000.00	8,000.00	16,000.00	1,162.00	2,371.00	3,533.00							
Other Expense				5,977.08	6,938.26	12,915.33							
Total				\$ 7,139.08	\$ 9,309.26	\$16,448.33	\$15,500.00	\$12,500.00	\$28,000.00	\$ 8,000.00	\$ 8,000.00	\$16,000.00	

Director of Markets

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 1,066.67	\$ 3,000.00	\$ 4,066.67	\$ 4,500.00	\$ 4,500.00	\$ 9,000.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	*Several Inspectors are employed only part time.
Director				2,420.00	3,964.39	6,384.39	11,400.00	11,400.00	22,800.00	11,400.00	11,400.00	22,800.00	
4 Supervisors				8,541.08	18,422.44	26,963.52	14,410.00	14,410.00	28,820.00*	14,410.00	14,410.00	28,820.00	
10 Inspectors				1,814.12	3,296.34	5,110.46	4,000.00	4,000.00	8,000.00	4,000.00	4,000.00	8,000.00	
4 Steno-Clerks				400.00	1,200.00	1,600.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
1 Secretary				125.00	1,029.57	1,154.00	1,640.00	1,640.00	3,280.00	1,640.00	1,640.00	3,280.00	
2 Field Assistants													
Total Salaries				\$14,366.87	\$30,912.74	\$45,279.61	\$37,450.00	\$37,450.00	\$74,900.00	\$36,950.00	\$36,950.00	\$73,900.00	
2. Office Expense				\$ 2,530.27	\$ 3,498.06	\$ 6,028.33	\$ 4,675.00	\$ 4,675.00	\$ 9,350.00	\$ 4,675.00	\$ 4,675.00	\$ 9,350.00	
3. Travel				4,469.20	9,608.25	14,077.45	11,375.00	11,375.00	22,750.00	11,375.00	11,375.00	22,750.00	
6. Equipment				595.00	8.00	13.95							
8. Revolving Fund for Biennium				50.00	50.00	100.00							
Total Other Than Salaries				\$ 7,055.42	\$13,164.31	\$20,219.73	\$16,050.00	\$16,050.00	\$ 32,100.00	\$16,050.00	\$16,050.00	\$ 32,100.00	
GRAND TOTAL			\$15,000.00	\$21,422.29	\$44,077.05	\$65,498.77	\$53,500.00	\$53,500.00	\$107,000.00	\$53,000.00	\$53,000.00	\$106,000.00	

Cantaloupe and Melon Inspector

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation It is recommended that the law governing the inspection of cantaloupes and melons as set forth in Section 1047 to 1052 be repealed and the functions transferred to the Director of Markets.
Chief Inspector				\$ 920.00	\$ 920.00	\$6,766.95							
Assistant Inspectors				1,707.50	3,219.45								
Total Salaries				\$ 2,627.50	\$ 4,139.45	\$ 6,766.95							
2. Office Expense				\$ 45.70	\$ 92.33	\$ 138.03							
3. Travel				1,342.12	1,988.75	3,330.88							
4. Supplies				25.00	94.66	119.66							
5. Repairs and Upkeep				35.00	175.00	210.00							
8. Miscellaneous				11.49	25.00	36.49							
Total Other Than Salaries				\$ 1,459.32	\$ 2,375.74	\$ 3,835.06							
GRAND TOTAL				\$ 4,086.82	\$ 6,515.19	\$10,602.01							

State Dairy Commissioner

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Commissioner							\$ 600.00	\$ 600.00	\$ 1,200.00	\$ 600.00	\$ 600.00	\$ 1,200.00	Governor's Recommendation I recommend that the continuing appropriation be re- pealed (Section 3071, Laws 1921.)
Clerk and Stenographer							1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	
Deputy							2,500.00	2,600.00	5,000.00	2,500.00	2,500.00	5,000.00	
Field Man							2,200.00	2,200.00	4,400.00	2,200.00	2,200.00	4,400.00	
Dairy Analyst							1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Inspector No. 1							1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Inspector No. 2							1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Inspector No. 3							1,300.00	1,300.00	2,600.00	1,300.00	1,300.00	2,600.00	
Inspector No. 4							1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	
Total Salaries							\$14,400.00	\$14,400.00	\$28,800.00	\$14,400.00	\$14,400.00	\$28,800.00	
2. Office Expense							\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	
3. Travel							8,200.00	8,200.00	16,400.00	8,200.00	8,200.00	16,400.00	
Total Other Than Salaries							\$10,600.00	\$10,600.00	\$21,200.00	\$10,600.00	\$10,600.00	\$21,200.00	
GRAND TOTAL	\$25,000.00	\$25,000.00	\$50,000.00				\$25,000.00	\$25,000.00	\$50,000.00	\$25,000.00	\$25,000.00	\$50,000.00	

State Entomologist—(State Entomologist Fund)

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$10,800.00	\$11,000.00	\$21,800.00				\$10,800.00	\$11,000.00	\$21,800.00	Governor's Recommendation I recommend that Section 3104 providing for a contin- uing appropriation of \$15,000.00 be repealed and Section 3103 be amended to provide for payment of expenses and salaries out of general revenue fund.
Total Salaries				\$10,800.00	\$11,000.00	\$21,800.00				\$10,800.00	\$11,000.00	\$21,800.00	
2. Office Expense				\$ 395.00	\$ 415.00	\$ 810.00				\$ 1,050.00	\$ 900.00	\$ 1,950.00	
3. Travel				2,818.00	2,900.00	5,718.00				2,800.00	2,500.00	5,300.00	
6. Furniture and Fixtures				350.00	200.00	550.00				350.00	200.00	550.00	
7. Printing and Publications				300.00	375.00	675.00							
8. Miscellaneous				337.00	110.00	447.00							
Total Other Than Salaries				\$ 4,200.00	\$ 4,000.00	\$ 8,200.00				\$ 4,200.00	\$ 4,000.00	\$ 8,200.00	
GRAND TOTAL	\$15,000.00	\$15,000.00	\$30,000.00	\$15,100.00	\$15,100.00	\$30,200.00	\$15,000.00	\$15,000.00	\$30,000.00	\$15,000.00	\$15,000.00	\$30,000.00	

State Entomologist—(Pest Fund)

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 2,900.00	\$ 3,900.00	\$ 7,800.00		..		\$ 3,900.00	\$ 3,900.00	\$ 7,800.00	Governor's Recommendation It is recommended that the continuing appropriation be repealed (Section 3116, Compiled Laws 1921)
Total Salaries				\$ 3,900.00	\$ 3,900.00	\$ 7,800.00	...	...	..	\$ 3,900.00	\$ 3,900.00	\$ 7,800.00	
3. Travel				\$ 800.00	\$ 850.00	\$ 1,650.00	....		....	\$ 800.00	\$ 850.00	\$ 1,650.00	
7. Printing and Publications.				200.00	250.00	450.00	....	...	...	200.00	250.00	450.00	
8. Miscellaneous				100.00		100.00	...		...	100.00		100.00	
Total Other Than Salaries.				\$ 1,100.00	\$ 1,100.00	\$ 2,200.00			...	\$ 1,100.00	\$ 1,100.00	\$ 2,200.00	
GRAND TOTAL	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00	

State Entomologist—(Bee Fund)

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 2,000.00	\$ 2,200.00	\$ 4,200.00		..		\$ 2,000.00	\$ 2,200.00	\$ 4,200.00	Governor's Recommendation It is recommended that the continuing appropriation be repealed (Section 3059, Laws 1921)
Total Salaries				\$ 2,000.00	\$ 2,200.00	\$ 4,200.00	..	....	..	\$ 2,000.00	\$ 2,200.00	\$ 4,200.00	
3. Travel				\$ 700.00	\$ 700.00	\$ 1,400.00	....	....	..	\$ 700.00	\$ 700.00	\$ 1,400.00	
7. Printing				200.00	100.00	300.00	....	....	....	200.00	100.00	300.00	
8. Miscellaneous				100.00		100.00	....	....	...	100.00		100.00	
Total Other Than Salaries				\$ 1,000.00	\$ 800.00	\$ 1,800.00	..	...	...	\$ 1,000.00	\$ 800.00	\$ 1,800.00	
GRAND TOTAL	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	

State Fair

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
Boys and Girls' Club Competition			\$25,000.00				..	...	...	\$45,000.00*	\$45,000.00*	\$90,000.00	The tax levy produces about \$30,000.00 for the biennial period. *Tax levy \$15,000.00 and cash receipts, \$30,000.00 per year. *Disbursements, \$45,261.46 and Bills payable, \$19,029.46
Deficiency Appropriation .			10,964.81	..		..				20,000.00		20,000.00	
Total			\$35,964.81							\$65,000.00	\$45,000.00	\$110,000.00	

State Geological Survey

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
State Geologist				\$ 660.00	\$ 720.00	\$ 1,380.00	\$ 720.00	\$ 720.00	\$ 1,440.00	\$ 720.00	\$ 720.00	\$ 1,440.00	Governor's Recommendation I have recommended that the same amount be appropriated for the next biennium as was available during 1923-24, namely \$30,000.00 *Six @ \$1,000.00 annually †Ten @ \$180.00 requested ‡Three @ \$180.00 requested §Three @ \$83.33 requested ||Two @ \$100.00 requested
6 Geologists				1,040.50	4,500.00	5,540.50	6,000.00*	6,000.00	12,000.00	4,500.00	5,000.00	9,500.00	
Assistant Geologist				1,621.50	3,500.00	5,121.50	3,600.00	3,600.00	7,200.00	2,500.00	2,500.00	5,000.00	
Secretary				720.00	.....	720.00	.....	.....	.....	.....	.....	.....	
10 Field Assistants.....				1,777.70	700.00	2,477.70	1,800.00†	1,800.00	3,600.00	1,200.00	1,200.00	2,400.00	
Librarian				60.00	60.00	100.00	60.00	60.00	120.00	60.00	60.00	120.00	
Draftsman				268.65	700.00	968.65	1,000.00	600.00	1,600.00	500.00	500.00	1,000.00	
3 Office Assistants.....				157.50	100.00	257.50	240.00‡	240.00	480.00	100.00	100.00	200.00	
3 Laboratory Assistants..				217.96	250.00	467.96	250.00§	250.00	500.00	150.00	150.00	300.00	
2 Cooks (Field).....				177.17	.....	177.17	200.00||	200.00	400.00	100.00	100.00	200.00	
Total Salaries				\$ 9,680.97	\$10,530.00	\$20,210.97	\$13,870.00	\$13,470.00	\$27,340.00	\$ 9,830.00	\$10,330.00	\$20,160.00	
2. Office Expense				\$ 1,161.44	\$ 1,900.00	\$ 3,061.44	\$ 4,565.00	\$ 3,065.00	\$ 7,630.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	
3. Travel—Including Gas, Oil, Repairs, Etc., on Cars While in Field.....				2,686.59	1,500.00	4,186.59	2,500.00	2,300.00	4,800.00	2,000.00	2,000.00	4,000.00	
4. Supplies				281.97	450.00	731.97	500.00	500.00	1,000.00	350.00	350.00	700.00	
5. Repairs and Upkeep.....				483.49	500.00	983.49	1,390.00	690.00	1,890.00	500.00	500.00	1,000.00	
6. Equipment				701.07	200.00	901.07	1,175.00	1,075.00	2,250.00	570.00	570.00	1,140.00	
Total Other Than Salaries				\$ 5,314.56	\$ 4,550.00	\$ 9,864.56	\$10,130.00	\$ 7,530.00	\$17,660.00	\$ 4,920.00	\$ 4,920.00	\$ 9,840.00	
GRAND TOTAL	\$15,000.00	\$15,000.00	\$30,000.00	\$14,995.53	\$15,080.00	\$30,075.53	\$24,000.00	\$21,000.00	\$45,000.00	\$14,750.00	\$15,250.00	\$30,000.00	

Fish and Game Department

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
Governor's Recommendation													
The 1923-24 appropriation bill established budget control over a portion only of the expenditures of department. The amounts appropriated totaled \$331,000. The budget for the next two years calls for a total expenditure of \$534,000.00. I recommend that it be reduced to \$442,460.00 with the further recommendation that the department should keep its expenditures within the amount appropriated.													
1. Salaries													
General Administration—													
Commissioner	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	
Chief Game Warden and License Inspector	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,980.00	2,040.00	4,020.00	*@ \$1,200.00 and \$1,500.00 requested
Chief Clerk	1,800.00	1,800.00	3,600.00	1,700.00	1,800.00	3,500.00	1,800.00	1,800.00	3,600.00	1,980.00	2,040.00	4,020.00	Five @ \$600.00 requested
Bookkeeper	1,500.00	1,500.00	3,000.00	1,471.77	1,500.00	2,971.77	1,500.00	1,500.00	3,000.00	1,740.00	1,800.00	3,540.00	Two @ \$1,500.00
Steno. and Legal Serv.				751.05	600.00	1,351.05	600.00	600.00	1,200.00	600.00	600.00	1,200.00	Two @ \$1,200.00
Hatchery Department—													
1 Field Superintendent	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,920.00	1,980.00	3,900.00	|| Ten @ \$500.00
11 Hatchery Supts.	13,500.00	13,500.00	27,000.00	12,850.00	13,500.00	26,350.00	14,600.00	14,600.00	29,200.00	14,600.00	14,600.00	29,200.00	Two @ \$1,200.00 requested
3 Hatchery Helpers	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	Four @ \$1,500.00 requested
2 Spawntakers and Repairing Pond Builders				2,550.00	3,000.00	5,550.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	30 @ \$1,500.00 requested; 30 @ \$1,500.00 recommended
2 Spawntakers	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
10 Asst. Spawntakers and labor	3,600.00	3,600.00	7,200.00	4,991.02	6,000.00	10,991.02	5,000.00	5,000.00	10,000.00	5,000.00	5,000.00	10,000.00	
Extra Labor, Hatchery				1,324.00	1,600.00	2,924.00	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	
2 Hatch. Supts. (Assigned)							2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
Warden Department—													
3 Chief Game Wardens	6,000.00	6,000.00	12,000.00	4,500.00	4,500.00	9,000.00	6,000.00	6,000.00	12,000.00	6,000.00	6,000.00	12,000.00	
19 Deputy Wardens	30,000.00	30,000.00	60,000.00	22,620.00	23,000.00	45,620.00	60,000.00	60,000.00	120,000.00	45,000.00	45,000.00	90,000.00	
Ex. Ward's, Deer Season				3,360.00	3,800.00	7,160.00	4,000.00	4,000.00	8,000.00	4,000.00	4,000.00	8,000.00	
Total Salaries	\$66,900.00	\$66,900.00	\$133,800.00	\$66,923.84	\$70,100.00	\$137,023.84	\$112,200.00	\$112,200.00	\$224,400.00	\$98,520.00	\$106,760.00	\$205,280.00	
2. Office Expense—Admin.													
			\$20,000.00	\$19,888.52	\$10,450.00	\$30,338.52	\$17,500.00	\$17,500.00	\$35,000.00	\$17,500.00	\$17,500.00	\$35,000.00	
3. Travel													
Commissioner			2,000.00	1,259.64	1,800.00	3,059.64	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Hatchery			3,100.00	2,676.73	2,800.00	5,376.73	2,800.00	2,800.00	5,600.00	2,000.00	2,600.00	4,600.00	
Warden			26,000.00	6,453.14	11,000.00	17,453.14	23,200.00	23,200.00	46,400.00	18,000.00	18,000.00	36,000.00	
4. Supplies													
Hatchery			30,000.00	13,254.62	17,665.00	30,919.62	26,625.00	26,615.00	53,230.00	26,615.00	26,615.00	53,230.00	
Warden			10,000.00	6,996.09	9,000.00	16,006.09	12,500.00	12,500.00	25,000.00	12,500.00	12,500.00	25,000.00	
5. Repairs and Upkeep													
Hatchery			8,500.00	1,344.31	1,100.00	2,444.31	2,200.00	2,200.00	4,400.00	2,200.00	2,200.00	4,400.00	
Warden				409.71	500.00	909.71	500.00	550.00	1,050.00	500.00	550.00	1,050.00	
6. Equipment													
Hatchery			37,500.00	13,301.54	24,200.00	37,501.54	24,500.00	24,500.00	49,000.00	24,500.00	24,500.00	49,000.00	
Warden				671.49	12,500.00	13,171.49	6,250.00	6,250.00	12,500.00	6,250.00	6,250.00	12,500.00	
7. Permanent Improvements													
				11,197.98	30,500.00	41,697.98	30,200.00	30,200.00	60,400.00	30,200.00	30,200.00	60,400.00	

Fish and Game Department—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
8. Miscellaneous													
Hatchery				3,391.36	3,250.00	6,641.36	3,200.00	3,200.00	6,400.00	3,200.00	3,200.00	6,400.00	
Warden				2,857.16	4,000.00	6,857.16	3,500.00	3,500.00	7,000.00	3,500.00	3,500.00	7,000.00	
Total Administration			\$23,000.00	\$21,148.16	\$18,250.00	\$39,398.16	\$19,300.00	\$19,300.00	\$38,600.00	\$19,300.00	\$19,300.00	\$38,600.00	
Total Hatchery			\$70,100.00	\$45,066.54	\$102,515.00	\$147,481.54	\$89,515.00	\$89,515.00	\$179,030.00	\$58,515.00	\$58,515.00	\$117,030.00	
Total Warden			36,000.00	17,387.50	37,100.00	54,487.50	46,950.00	46,100.00	92,050.00	10,750.00	10,800.00	21,550.00	
Total Other Than Salaries			\$137,100.00	\$53,602.29	\$157,865.00	\$241,367.20	\$154,765.00	\$154,915.00	\$309,680.00	\$118,565.00	\$118,615.00	\$237,180.00	
GRAND TOTAL			\$270,900.00	\$150,526.13	\$227,965.00	\$378,394.13	\$266,965.00	\$267,115.00	\$534,080.00	\$217,085.00	\$225,375.00	\$442,460.00	

State Board of Immigration

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation A budget of \$36,000.00 is recommended. Attention is called to the vast amount of available information relating to Colorado, its industries and resources which is contained in the Year Book published by this department. The suggestion is made that these Year Books might profitably be used as text books in the public schools of the State. Sale of Year Books has been discontinued.
Commissioner	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$3,600.00	\$3,600.00	\$7,200.00	
Deputy and Statistician..	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
Chief Clerk	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,320.00	1,380.00	2,700.00	
Comptometer Operator ..	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,320.00	1,380.00	2,700.00	
Total Salaries	\$ 9,900.00	\$ 9,900.00	\$19,800.00	\$ 9,900.00	\$ 9,900.00	\$19,800.00	\$ 9,900.00	\$ 9,900.00	\$19,800.00	\$10,140.00	\$10,560.00	\$21,000.00	
2. Office Expense	\$ 8,000.00	\$ 8,000.00	\$16,000.00	\$ 7,746.11	\$ 7,709.17	\$15,455.28	\$ 7,000.00	\$ 7,000.00	\$14,000.00	\$7,000.00	\$7,000.00	\$14,000.00	
3. Travel	500.00	500.00	1,000.00	777.81	563.95	1,341.76	500.00	500.00	1,000.00	500.00	500.00	1,000.00	
5. Repairs and Upkeep				64.67	75.00	139.67							
6. Equipment				191.12	200.00	391.12							
Total Other Than Salaries ..	\$ 8,500.00	\$ 8,500.00	\$17,000.00	\$ 8,779.11	\$ 8,548.72	\$17,328.43	\$ 7,500.00	\$ 7,500.00	\$15,000.00	\$7,500.00	\$7,500.00	\$15,000.00	
GRAND TOTAL	\$18,400.00	\$18,400.00	\$36,800.00	\$18,679.11	\$18,448.72	\$37,128.43	\$17,400.00	\$17,400.00	\$34,800.00	\$17,640.00	\$18,060.00	\$35,000.00	

State Board of Land Commissioners

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Biennium Total	1926	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 3,400.00	\$ 3,000.00	\$ 6,400.00	\$ 3,000.00	\$ 3,000.00	\$6,000.00	\$3,000.00	\$3,000.00	\$6,000.00	*Appropriation
President				3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	†Appropriation; 3 @ \$1,200.00 annually
Register				3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
Engineer				1,775.00	1,800.00	3,575.00	1,800.00	1,800.00	3,600.00	2,000.00	2,160.00	4,260.00	
Farm Loan Supt	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,740.00	1,800.00	3,540.00	
Advertising Clerk	1,500.00	1,500.00	3,000.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
Clerk of Board	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,620.00	1,680.00	3,300.00*	
Asst. Deputy Register	1,800.00	1,800.00	3,600.00	1,540.00	1,500.00	3,040.00	1,800.00	1,800.00	3,600.00	2,500.00	2,500.00	5,000.00	
Deputy Register	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Chief Clerk & Ch. Appr	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Ass't. Lease Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
Ch. Collection Clerk	1,800.00	1,800.00	3,600.00	1,700.00	1,800.00	3,500.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
E1. Ass't to Chief Clerk	300.00		300.00	1,025.00	700.00	1,725.00							
Farm Loan & Bond Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
Mineral Supt.	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Ass't Mineral Supt.	1,500.00	1,500.00	3,000.00	1,125.00	1,500.00	2,625.00	1,500.00	1,500.00	3,000.00	1,620.00	1,680.00	3,300.00	
Counter Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
E1. Assignable Clerk	300.00		300.00	500.00		500.00							
Attorney				416.64		416.64							
Examiner of Titles.	666.66		666.66	666.66		666.66	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Lease Clerk	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Ass't to Ch. Appr.	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
Clerk of Deputy Register	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,620.00	1,680.00	3,300.00	
Desert Land and Pares													
Act Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
Index Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
Plat and Recording Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
E1. Collection Clerk	300.00		300.00	400.00		400.00							
Farm Loan Investigator	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,100.00	4,200.00	
Assistant Engineer	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,100.00	4,200.00	
Appraiser	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00†	
3 Stenographers				268.00	2,615.50	2,773.50	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00†	
Total Salaries	\$35,166.66	\$33,600.00	\$68,766.66	\$45,206.30	\$45,515.50	\$90,721.80	\$48,700.00	\$48,700.00	\$97,400.00	\$52,900.00	\$53,200.00	\$106,100.00	
2. Office Expense				\$ 6563.00	\$ 8,215.25	\$14,778.25	\$ 7,584.96	\$ 7,193.29	\$14,778.25	\$7,585.00	\$7,193.00	\$14,778.00	
3. Travel	3,500.00	3,500.00	7,000.00	5,488.93	6,350.00	11,838.93	5,919.46	5,919.47	11,838.93	5,919.00	5,919.00	11,838.00	
4. Supplies				472.67	185.00	657.67	328.84	328.83	657.67	328.00	328.00	656.00	
5. Repairs and Upkeep				440.44	285.00	725.44	362.72	362.72	725.44	363.00	363.00	726.00	
6. Equipment				1,407.19	777.40	2,184.59	1,092.30	1,092.29	2,184.59	1,092.00	1,092.00	2,184.00	
A. Defending Coal Land Suit		3,000.00	3,000.00	125.00	1,700.00	1,825.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
Total Other Than Salaries	\$ 3,500.00	\$ 6,500.00	\$10,000.00	\$14,497.23	\$17,612.65	\$32,009.88	\$18,288.28	\$17,896.60	\$36,184.88	\$18,287.00	\$17,895.00	\$36,182.00	
GRAND TOTAL			\$78,766.66	\$59,703.53	\$63,028.15	\$122,731.68	\$66,988.28	\$66,596.60	\$133,584.88	\$71,187.00	\$71,095.00	\$142,282.00	

Board of Health

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Bicennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Bicennium	1925	1926	Total Bicennium	1925	1926	Total Bicennium	
1. Salaries													
1 Health Officer.....	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00	\$12,000.00	\$ 6,000.00	\$ 6,000.00	\$12,000.00	Governor's Recommendation The budget as recommended for this Department provides for a complete reorganization of the Department. Provision is made for a fulltime Health Officer, a Division of Sanitary Engineering, composed of a Sanitary Engineer and Clerk, for an Assistant Statistician in the Department of Vital Statistics and for the establishment of a Division of Child Hygiene. The reorganization proposed, follows closely the accepted plans of the organization for the State Health Department in other states. In the formulation of the plan the Department had the advice and counsel of recognized authorities connected with the United States Public Health Service and the Rockefeller Foundation.
1 Bact. and Chemist.....	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
1 Technician.....	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
1 Lab Helper.....	900.00	900.00	1,800.00	900.00	900.00	1,800.00	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	
1 Chemist.....													
1 Asst. Chemist.....													
1 Food and Drug Commr..	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
1 Chief Inspector.....	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	
1 Inspector.....	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
1 Food Inspector.....	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
1 Egg Inspector.....							2,000.00	2,000.00	4,000.00				
1 Clerk and Stenog.....	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
1 Sanitary Engineer.....							3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
1 Clerk and Stenog.....							1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
Medical Inspector.....	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	
Statistician.....	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	
Asst. Statistician.....							1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	
Chief Clerk.....	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00							
Stenog. and Asst. to Sec'y	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00							
File Clerk and Stenog....	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00							
Total Salaries.....	\$23,800.00	\$23,800.00	\$47,600.00	\$23,800.00	\$23,800.00	\$47,600.00	\$36,400.00	\$36,400.00	\$72,800.00	\$29,800.00	\$29,800.00	\$59,600.00	
2. Office Expense.....			\$ 4,500.00			\$ 5,147.08	\$ 4,300.00	\$ 4,300.00	\$ 8,600.00	\$ 4,300.00	\$ 4,300.00	\$ 8,600.00	
3. Travel													
Health Administration.....			4,800.00			4,800.00	3,000.00	3,000.00	6,000.00	3,500.00	3,500.00	7,000.00	
Food and Drug.....			4,800.00			4,800.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
4. Supplies.....			5,200.00				3,100.00	3,100.00	6,200.00	3,100.00	3,100.00	6,200.00	
Total Other Than Salaries.....			\$19,300.00			\$14,747.08	\$13,400.00	\$13,400.00	\$26,800.00	\$13,900.00	\$13,900.00	\$27,800.00	
GRAND TOTAL.....			\$66,900.00			\$62,347.08	\$49,800.00	\$49,800.00	\$99,600.00	\$43,700.00	\$43,700.00	\$87,400.00	
Division of Child Hygiene.....							5,000.00	5,000.00	10,000.00	5,000.00	5,000.00	10,000.00	
Rural Sanitation.....									10,000.00			10,000.00	
GRAND TOTAL.....							\$54,800.00	\$54,800.00	\$119,600.00			\$117,400.00	

Board of Health—Plumbing Inspection

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	...	..		\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	Governor's Recommendation It is recommended that the fees collected by this department should be transferred to the General Fund and the cost of the department be appropriated in the general appropriation bill. Section 4847 should be amended.
Inspector				1,437.00	1,437.00	2,874.00	...			1,440.00	1,440.00	2,880.00	
Clerk				60.00	200.00	260.00						260.00	
Board Members' Expense													
Total Salaries				\$ 3,897.00	\$ 4,047.00	\$ 7,944.00	...			\$ 3,840.00	\$ 3,840.00	\$ 7,680.00	
				\$ 202.85	\$ 152.87	\$ 355.72	...	...		\$ 175.00	\$ 175.00	\$ 350.00	
2. Office Expense				1,616.90	1,493.98	3,110.88	...			1,500.00	1,500.00	3,000.00	
3. Travel					231.70	231.70	...			125.00	125.00	250.00	
4. Supplies													
Total Other Than Salaries				\$ 1,819.75	\$ 1,878.55	\$ 3,698.30				\$ 1,800.00	\$ 1,800.00	\$3,600.00	
GRAND TOTAL				\$ 5,716.75	\$ 5,925.55	\$11,642.30				\$ 5,640.00	\$ 5,640.00	\$11,280.00	

Venereal Disease of State Board of Health

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	Governor's Recommendation The cost of this division has been defrayed out of continuing appropriation of \$20,000.00 annually. It is recommended that Section 1083 be repealed and the cost of this department be incorporated as one of the regular divisions of the Board of Health and be included in the general appropriation bill.
Director	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
2 Clerks and Stenogs	2,400.00	2,400.00	4,800.00		1,800.00	2,400.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Investigator	1,105.00	1,800.00	2,905.00	1,105.00	1,200.00	2,305.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	
1 Clerk and Lab. Helper	1,175.67	1,200.00	2,375.67	1,175.67									
Total Salaries	\$ 7,681.67	\$ 8,400.00	\$16,081.67	\$ 7,681.67	\$ 5,400.00	\$10,081.67	\$ 5,400.00	\$ 5,400.00	\$10,800.00	\$ 5,400.00	\$ 5,400.00	\$10,800.00	
2. Office Expense—Including Printing of Literature	\$ 1,095.36	\$ 526.72	\$ 1,622.07	\$ 1,095.36	\$ 526.71	\$ 1,622.07	\$ 1,100.00	\$ 525.00	\$ 1,625.00	\$ 1,100.00	\$ 525.00	\$ 1,625.00	
3. Travel	453.89	523.97	977.86	453.89	523.97	977.86	550.00	550.00	1,100.00	550.00	550.00	1,100.00	
4. Supplies for Clinics	3,388.77	1,366.99	4,755.76	3,388.77	1,366.99	4,755.76	1,950.00	1,525.00	3,475.00	1,950.00	1,525.00	3,475.00	
3. Miscellaneous—Services of Clinicians, Follow-up Workers, Etc.	6,335.00	9,181.67	15,516.67	6,335.00	9,181.67	15,516.67	8,000.00	9,000.00	17,000.00	8,000.00	9,000.00	17,000.00	
Total Other Than Salaries	\$11,273.02	\$11,599.34	\$22,872.36	\$11,273.02	\$11,599.34	\$22,872.36	\$11,600.00	\$11,600.00	\$23,200.00	\$11,600.00	\$11,600.00	\$23,200.00	
GRAND TOTAL	\$18,954.69	\$19,999.34	\$38,954.03	\$18,954.69	\$16,999.34	\$35,954.03	\$20,000.00	\$20,000.00	\$40,000.00	\$20,000.00	\$20,000.00	\$40,000.00	

Board of Health—Detention Home

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
1 Medical Superintendent				\$ 1,505.34	\$ 1,500.00	\$ 3,005.34							Governor's Recommendation No recommendation is made for a continuance of this activity as it is now being conducted. I am recommending the erection of a State Reformatory for Women, which would perform the work now being done at the Detention Home.
1 Pathologist				594.66	600.00	1,194.66							
1 Matron				1,500.00	1,500.00	3,000.00							
Domestic Labor				1,737.66	1,735.50	3,473.16							
Laborer				600.00	575.00	1,175.00							
Social Worker				750.00		750.00							
Total Salaries				\$ 6,687.66	\$ 5,910.50	\$12,598.16							
2. Office Expense				\$ 2,597.55	\$ 2,348.00	\$ 4,945.55							
3. Travel				65.75		65.75							
4. Supplies				3,209.07	3,401.72	6,610.79							
5. Repairs and Upkeep				381.47	275.00	656.47							
Total Other Than Salaries				\$ 6,253.84	\$ 6,024.72	\$12,278.56							
GRAND TOTAL			\$24,000.00	\$12,941.50	\$11,935.22	\$24,876.72			\$24,000.00				

State Chemist

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
GRAND TOTAL	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00				\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	

Child Welfare Bureau

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1925	1926	Total Biennium	Actual to Nov. 30, 1927	Estimated Nov. 30, 1928	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation The budget contains an appropriation of \$23,000.00 for this bureau. It is recommended, however, that the bureau be abolished and the activities transferred to three other departments. The work now done in connection with the Parent-Teachers' organization should remain under the control of the State Superintendent of Public Instruction, the Maternity and Infancy Welfare work now financed by the state in co-operation with the federal government should be transferred to the Health Department and become an integral part of the Division of Child Hygiene, the supervision and placement of defective and handicapped children should be transferred to the Department of Charities and Correction.
Executive Secretary				\$ 625.00	\$ 625.00	\$ 1,250.00	\$ 625.00	\$ 625.00	\$ 1,250.00				
Office Secretary				500.00	500.00	1,000.00	500.00	500.00	1,000.00				
Pediatrician				400.00	1,000.00	1,400.00	2,000.00	2,000.00	4,000.00*				
Maternity Nurse				450.00	750.00	1,200.00	2,250.00	2,250.00	4,500.00†				
M and Inf. Com. Nurse				187.50		187.50							
M and Inf. Com. Nurse				300.00		300.00	600.00	600.00	1,200.00‡				
M and Inf. Com. Nurse				150.00		150.00							
M and Inf. Com. Nurse				150.00		150.00							
M and Inf. Com. Nurse				225.00		225.00							
Social Worker					1,000.00	1,000.00							
Superintendent of Nurses					125.00	125.00	300.00	500.00	1,000.00				
Conference Clerk													
Total Salaries				\$ 2,987.50	\$ 4,000.00	\$ 6,987.50	\$ 6,475.00	\$ 6,475.00	\$12,950.00				
Other Expenses				1,099.04	1,000.00	2,099.04	5,361.95	3,861.95	9,223.90				
State Appropriation	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 4,986.54	\$ 5,000.00	\$ 9,986.54	\$11,836.95	\$10,336.95	\$22,173.90	\$ 7,500.00	\$ 7,500.00	\$15,000.00	*Part-time
Executive Secretary				1,425.00	900.00	2,325.00	900.00	900.00	1,800.00				†Three at \$750.00 requested
Parent-Teacher Organ'n Clerk				750.00	1,500.00	2,250.00	1,500.00	1,500.00	3,000.00	1,520.00	1,580.00	3,300.00	‡Two at \$300.00 requested
				150.00		150.00	1,200.00	1,200.00	2,400.00	1,320.00	1,380.00	2,700.00	
Total Salaries				\$ 2,325.00	\$ 2,400.00	\$ 4,725.00	\$ 3,600.00	\$ 3,600.00	7,200.00				
Other Expenses				1,649.37	1,600.00	3,249.37	1,950.00	1,870.00	3,820.00	1,000.00	1,010.00	2,010.00	
State Fund	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 3,974.37	\$ 4,000.00	\$ 7,974.37	\$ 5,550.00	\$ 5,470.00	\$11,020.00	\$ 3,940.00	\$ 4,060.00	\$ 8,000.00	
Total Salaries				\$ 5,312.50	\$ 6,400.00	\$11,712.50	\$10,075.00	\$10,075.00	\$20,150.00	\$11,440.00	\$11,560.00	\$23,000.00	
2. Office Expense				\$ 388.95		388.95	500.00	500.00	\$ 1,000.00				
State Appropriation				530.19	300.00	830.19	750.00	670.00	1,420.00				
State Fund													
3. Travel				1,250.95	1,000.00	2,250.95	2,750.00	2,750.00	5,500.00				
State Appropriation				1,119.18	1,300.00	2,419.18	1,200.00	1,200.00	2,400.00				
State Fund													
4. Supplies				286.59		286.59	362.25	362.25	724.50				
State Appropriation													
6. Equipment				48.60		48.60	1,500.00		1,500.00				
State Appropriation													
8. Miscellaneous				24.00		24.00	249.70	249.70	499.40				
State Appropriation													
Total State Appropriation				\$ 1,099.04	\$ 1,000.00	\$ 2,099.04	\$ 5,361.95	\$ 3,861.95	\$ 9,223.90				
Total State Fund				1,649.37	1,600.00	3,249.37	1,950.00	1,870.00	3,820.00				
Total Other Than Salaries				\$ 3,648.41	\$ 2,600.00	\$ 6,248.41	\$ 7,311.95	\$ 5,731.95	\$13,043.90				
GRAND TOTAL				\$ 8,960.91	\$ 9,000.00	\$17,960.91	\$17,386.95	\$15,806.95	\$33,193.90	\$11,440.00	\$11,560.00	\$23,000.00	

Meat and Slaughter Plant Inspector

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
State Meat and Slaughter Plant Inspector and State Veterinarian	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00*	\$ 2,000.00	\$ 4,000.00	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	Governor's Recommendation An increase in salary from \$2,000.00 to \$2,400.00 is recommended. Sections 1030 and 1031 should be amended to provide for this increase. *State Meat and Slaughter Plant to \$1,600.00 annually. State Veterinarian to \$500.00 annually.
Total Salaries	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	
2. Office Expense				\$ 12.00	\$ 25.00	\$ 37.00							
3. Travel	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	775.48	800.00	1,575.48	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	
Total Other Than Salaries..	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 787.48	\$ 825.00	\$ 1,612.48	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	
GRAND TOTAL	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 2,787.48	\$ 2,825.00	\$ 5,612.48	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,400.00	\$ 3,400.00	\$ 6,800.00	

State Engineer

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Main Office—													
State Engineer	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	
Deputy State Engineer..	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	3,000.00	3,000.00	6,000.00	2,700.00	2,700.00	5,400.00	
Chief Clerk	2,000.00	2,000.00	4,000.00	1,833.26	1,666.67	3,499.93	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
File Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	
Total Main Office	\$ 9,800.00	\$ 9,800.00	\$19,600.00	\$ 9,633.26	\$ 9,466.67	\$19,099.93	\$13,100.00	\$13,100.00	\$26,200.00	\$11,800.00	\$11,800.00	\$23,600.00	
Div. Engineers' Salaries—													
Div. Engr. Div. No. 1...	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	
Div. Engr. Div. No. 2...	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Div. Engr. Div. No. 3...	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
Div. Engr. Div. No. 4...	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Div. Engr. Div. No. 5...	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
Div. Engr. Div. No. 6...	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Total Div. Engineers...	\$13,400.00	\$13,400.00	\$26,800.00	\$13,400.00	\$13,400.00	\$26,800.00	\$14,200.00	\$14,200.00	\$28,400.00	\$14,200.00	\$14,200.00	\$28,400.00	
Salaries Gauging Readers.				\$ 3,727.34	\$ 3,212.38	\$ 6,939.72							

State Engineer—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
Hydrographic Dept.—													
Hydrographic Chief	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	
Hydrographer	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,400.00	2,400.00	4,800.00	2,000.00	2,000.00	4,000.00	
Hydrographer	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,100.00	4,200.00	2,000.00	2,000.00	4,000.00	
Hydrographer	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,100.00	2,100.00	4,200.00	2,000.00	2,000.00	4,000.00	
Hydrographer	1,800.00	1,800.00	3,600.00	1,800.00	1,658.92	3,458.92	2,100.00	2,100.00	4,200.00	2,000.00	2,000.00	4,000.00	
Hydrographer	900.00	1,800.00	2,700.00	900.00	1,800.00	2,700.00	2,100.00	2,100.00	4,200.00	2,000.00	2,000.00	4,000.00	
Asst. Hydrographer							1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Total Hydrogr. Dept.	\$10,500.00	\$11,400.00	\$21,900.00	\$10,500.00	\$11,258.92	\$21,758.92	\$15,300.00	\$15,300.00	\$30,600.00	\$14,300.00	\$14,300.00	\$28,600.00	
Total Salaries	\$33,700.00	\$34,600.00	\$68,300.00	\$37,260.00	\$37,337.97	\$74,598.57	\$41,400.00	\$41,400.00	\$82,800.00	\$40,300.00	\$40,300.00	\$80,600.00	
2. Office Expense													
Main Office	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 1,903.48	\$ 2,096.52	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	
Incidental and Gaug. Fund	1,500.00	1,500.00	3,000.00				2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
Div. Engineers' Exp. Fund	6,000.00	6,000.00	12,000.00	2,304.02	2,645.01	4,949.03	6,000.00	6,000.00	12,000.00	6,000.00	6,000.00	12,000.00	
3. Travel													
Main Office	1,250.00	1,250.00	2,500.00	604.85	1,022.31	1,627.16	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Incidental and Gaug. Fund				84.62	152.51	237.33							
Div. Engineers' Exp. Fund				2,680.43	2,685.54	5,365.97							
Hydrographic Dept.				2,042.23	2,041.42	4,083.16							
4. Supplies													
Main Office				166.66	68.47	235.13							
Incidental and Gaug. Fund				1,337.45	747.10	2,084.55							
Div. Engineers' Exp. Fund				322.97	408.96	731.92							
Hydrographic Dept.				1,073.09	1,639.34	2,712.43							
5. Repairs and Upkeep													
Main Office				176.40	159.22	335.62							
Div. Engineers' Exp. Fund				103.56	171.35	274.91							
Hydrographic Dept.				566.03	610.73	1,176.76							
6. Equipment													
Main Office				302.01		302.01	2,000.00		2,000.00	2,000.00		2,000.00	
Incidental and Gaug. Fund				756.66	795.24	1,551.80							
Div. Eng. Exp. Fund				631.15	89.10	720.25							
Hydrographic Dept.				188.06	158.51	346.57							
7. Hydrographic Department	3,975.00	4,350.00	8,325.00	Detail Shown Above			7,700.00	7,700.00	15,400.00	7,700.00	7,700.00	15,400.00	
Total Other Than Salaries	\$14,725.00	\$15,100.00	\$29,825.00	\$15,243.57	\$16,391.52	\$30,635.09	\$21,300.00	\$19,300.00	\$40,600.00	\$21,300.00	\$19,300.00	\$40,600.00	
GRAND TOTAL	\$48,425.00	\$49,700.00	\$98,125.00	\$52,504.17	\$52,729.49	\$105,233.66	\$62,700.00	\$60,700.00	\$123,400.00	\$61,600.00	\$59,600.00	\$121,200.00	

Water Defense

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
GRAND TOTAL			\$65,000.00						\$55,000.00			\$55,000.00	

Board of Capitol Managers

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Biennium Total	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Secretary	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.10	\$ 2,000.10	\$ 4,000.20	\$ 2,000.00	\$ 2,000.00	\$4,000.00	\$1,800.00	\$1,800.00	\$3,600.00	*Two—One @ \$1,500.00; one @ \$200.00
Bookkeeper	900.00		900.00	890.00		890.00							**Two—\$5,400.00, \$3,360.00 biennium
Superintendent	3,000.00	3,000.00	6,000.00	3,000.00	3,200.00	6,200.00	3,600.00	3,600.00	7,200.00	3,600.00	3,600.00	7,200.00	†Four @ \$1,443.00 annually
2 Telephone Operators	2,825.00	2,825.00	5,650.00	2,262.06	2,552.75	4,814.81	2,650.00	2,650.00	5,300.00	2,650.00	2,650.00	5,300.00*	††Four @ \$1,770.00 annually
2 Engineers	3,900.00	3,900.00	7,800.00	3,820.31	3,929.32	7,749.63	4,380.00	4,380.00	8,760.00	4,380.00	4,380.00	8,760.00**	†Three @ \$1,650.00 annually, request, one painter recommended
4 Firemen	5,242.50	5,242.50	10,485.00	5,087.60	5,378.39	10,465.99	5,770.00	5,770.00	11,540.00	5,770.00	5,770.00	11,540.00†	††Twenty-four @ \$1,363.00 annually
Carpenter	1,500.00	1,500.00	3,000.00	920.00	1,140.00	2,060.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	‡Twelve @ \$1,125.00 annually, request, ten recommended
Electrician	1,800.00	1,800.00	3,600.00	1,878.45	1,820.00	3,698.45	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	‡Eleven @ \$1,040.00 annually
4 Pilots	5,272.50	5,272.50	10,545.00	4,869.36	4,387.23	9,256.59	4,680.00	4,680.00	9,360.00	4,680.00	4,680.00	9,360.00††	*Recommend eleven men for seven summer and fall months and five men during five winter months
Cabinet Makers	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00				‡Increase \$15,000.00 Insurance, Capitol, Museum, Expire 1926
3 Painters	4,200.00	4,200.00	8,400.00	3,160.35	4,381.24	7,541.59	4,950.00	4,950.00	9,900.00	1,650.00	1,650.00	3,300.00‡	
24 Janitors	26,565.00	26,565.00	53,130.00	26,862.06	26,268.26	53,130.32	32,205.00	32,205.00	64,410.00	32,205.00	32,205.00	64,410.00‡‡	
16 Watchmen	17,070.00	17,070.00	34,140.00	17,832.22	17,298.10	35,130.32	13,510.00	13,510.00	27,020.00	11,260.00	11,260.00	22,520.00‡	
11 Ground Men	9,240.00	9,240.00	18,480.00	8,018.78	9,531.43	17,550.21	11,040.00	11,040.00	22,080.00	8,900.00	8,900.00	17,800.00‡‡	
1 Messenger	600.00		600.00	600.00		600.00							
Legislative Help				3,156.74		3,156.74							
Total Salaries	\$85,915.00	\$84,415.00	\$170,330.00	\$86,158.13	\$83,967.34	\$170,125.47	\$90,185.00	\$90,185.00	\$180,370.00	\$80,495.00	\$80,495.00	\$160,990.00	
2. Office Expense	For Biennium		\$17,950.00	\$ 8,451.72	\$ 7,450.09	\$15,901.81	\$16,153.25	\$16,153.25	\$32,306.50	\$16,153.00	\$16,153.00	\$32,306.00	
4. Supplies	"	"	63,340.00	30,846.41	32,540.55	63,386.96	30,942.75	30,942.75	61,885.50	30,942.00	30,943.00	61,885.00	
5. Repairs and Upkeep	"	"	3,000.00	2,621.70	5,379.63	8,001.23	1,875.00	1,875.00	3,750.00	1,875.00	1,875.00	3,750.00	
6. Equipment	"	"	27,250.00	22,630.46	4,719.54	27,250.00	For Biennium		22,000.00	11,000.00	11,000.00	22,000.00	
Total Other Than Salaries			\$114,540.00	\$64,450.29	\$50,089.71	\$114,540.00	\$48,971.00	\$48,971.00	\$119,942.00	\$59,970.00	\$59,971.00	\$119,941.00	
GRAND TOTAL	\$85,915.00	\$84,415.00	\$284,870.00	\$150,608.42	\$134,057.05	\$284,665.47	\$139,156.00	\$139,156.00	\$300,312.00	\$140,465.00	\$140,466.00	\$280,931.00	

Topographical Survey

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
GRAND TOTAL			\$25,000.00						\$25,000.00			\$25,000.00	

Department of Charities and Corrections

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation
Secretary	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	The laws of the State charge this department with a great deal of work but the Legislature has left it with a totally inadequate appropriation. This department should be made the clearing house and research division in all matters relating to charities and corrections and social welfare in the State. As an example of what can be done, I ask you to read carefully the survey report made by the Secretary of the Department of Charities and Corrections on the Boys' Industrial School at Golden.
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	
2 Stenog. and Clerk \$1.50							3,000.00	3,000.00	6,000.00	1,200.00	1,200.00	2,400.00	
4 State Agents @ \$2.40							9,600.00	9,600.00	19,200.00	4,800.00	4,800.00	9,600.00	
Total Salaries	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$16,800.00	\$16,800.00	\$33,600.00	\$10,500.00	\$10,500.00	\$21,000.00	
2. Office Expense	\$ 750.00	\$ 750.00	\$ 1,500.00	\$ 675.16	\$ 898.04	\$ 1,473.20	\$ 800.00	\$ 800.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 3,200.00	Unless you give this department sufficient money to work with, it cannot carry out the duties imposed upon it by law. I am recommending an increase from \$8,500.00 to \$20,200.00, which is only \$15,000.00 more than the department received in 1913.
3. Travel		For Biennium	1,000.00	468.22	531.78	1,000.00	2,400.00	2,400.00	4,800.00	3,000.00	3,000.00	6,000.00	
Total Other Than Salaries	\$ 750.00	\$ 750.00	\$ 2,500.00	\$ 1,043.38	\$ 1,429.82	\$ 2,473.20	\$ 3,200.00	\$ 3,200.00	\$ 6,400.00	\$ 4,600.00	\$ 4,600.00	\$ 9,200.00	
GRAND TOTAL	\$ 3,750.00	\$ 3,750.00	\$ 8,500.00	\$ 4,403.38	\$ 4,129.82	\$ 8,473.20	\$20,000.00	\$20,000.00	\$40,000.00	\$15,100.00	\$15,100.00	\$30,200.00	A representative advisory board has been appointed, which is taking a deep and intelligent interest in the department.

State Bureau of Child and Animal Protection

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation
Secretary	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 2,100.00	\$ 2,160.00	\$ 4,260.00	There appears to be a duplication of work between this department and the Bureau of Child Welfare. I am recommending that all the activities of this bureau which relate to children should be transferred either to the Bureau of Child Welfare or the Department of Charities and Corrections, and that this bureau confine its efforts to the prevention of cruelty to animals. With this in mind, the staff of the bureau has been reduced to a Secretary, one State Agent and a Clerk-Stenographer, together with allowances for office and traveling expenses.
3 State Officers	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	4,500.00*	4,500.00	9,000.00	1,740.00	1,800.00	3,540.00	
State Drobe and Stenog.	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,320.00	1,380.00	2,700.00	
Total Salaries	\$ 7,500.00	\$ 7,500.00	\$15,000.00	\$ 7,500.00	\$ 7,500.00	\$15,000.00	\$ 7,500.00	\$ 7,500.00	\$15,000.00	\$ 5,160.00	\$ 5,340.00	\$10,500.00	
2. Office Expense	\$ 375.00	\$ 375.00	\$ 750.00	\$ 355.95	\$ 406.18	\$ 762.13	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 200.00	\$ 200.00	\$ 400.00	
3. Travel	3,000.00	3,000.00	6,000.00	1,170.80	1,170.83	2,341.63	4,000.00	4,000.00	8,000.00	1,000.00	1,000.00	2,000.00	
4. Supplies—Motor Vehicle													
Supplies, Gas, Oil,				626.19	626.20	1,252.39	.....	.....	.....	.....	.....	.....	
5. Repairs and Upkeep—Motor Vehicles				508.05	508.08	1,016.13	.....	.....	.....	.....	.....	.....	
6. Equipment—Motor Vehicles				786.36	500.87	1,377.23	.....	.....	.....	.....	.....	.....	
Total Other Than Salaries	\$ 3,375.00	\$ 3,375.00	\$ 6,750.00	\$ 3,867.35	\$ 3,192.16	\$ 7,059.51	\$ 4,500.00	\$ 4,500.00	\$ 9,000.00	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00	*Three @ \$1,500.00 annually requested
GRAND TOTAL	\$10,875.00	\$10,875.00	\$21,750.00	\$11,367.35	\$11,192.16	\$22,559.51	\$12,000.00	\$12,000.00	\$24,000.00	\$ 6,360.00	\$ 6,540.00	\$12,900.00	

Blind Benefit Commission

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Blind Benefits				\$100,544.83	\$125,912.14	\$225,696.97	\$150,000.00	\$150,000.00	\$300,000.00				Governor's Recommendation I recommend that the administration of the Blind Benefit Fund, now in charge of the Superintendent of Public Instruction and the Auditor, be transferred to the School for the Deaf and Blind at Colorado Springs. This applies also to the Workshop for the Blind. All functions of the State for the benefit of the blind should be consolidated under one board. In 1924 the State paid out for blind benefits \$125,912.14. This amount was duplicated by the counties. In the biennium 1923-1925, the amount paid was \$225,696.97. There are now more than 1,200 applications for pension before the Adult Blind Benefit Commission. The whole question of blind benefits needs to be promptly and at the same time sympathetically dealt with.

Industrial Workshop for Blind

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
General Maintenance			\$15,000.00			\$15,000.00			\$15,000.00			\$15,500.00	Governor's Recommendation That the increase be granted with the understanding that a trained, efficient manager be employed. Industrial Workshop for the Blind It is recommended that \$17,500.00 be granted, which is an increase of \$2,200.00 over the amount granted for the last biennium. This increase is granted for the purpose of employing a trained, efficient manager, who would be charged with the responsibility of studying the situation during the next two years to determine whether or not this plant can be made self-supporting. I would favor the passage of a law requiring State departments and institutions to purchase brooms made by the Industrial Workshop.
Improvement			300.00			300.00			1,000.00			1,000.00	
Total			\$15,300.00			\$15,300.00			\$17,500.00			\$17,500.00	

Colorado State Hospital

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation
Medical				\$107,701.85	\$113,879.20	\$221,581.05	\$136,160.00	\$137,280.00	\$273,440.00				I believe that no further expansion of this institution
Clerical				7,302.50	7,600.00	14,902.50	9,300.00	9,912.00	19,212.00				should be made and that the State should begin the erec-
Engineering				12,360.00	12,350.00	25,710.00	14,340.00	16,020.00	30,360.00				tion of a second insane hospital. This should be locate-
Carpenters and Painters				6,840.00	6,840.00	13,680.00	7,080.00	7,200.00	14,280.00				d in the northeastern section of the State, where the popu-
Farm and Garden				8,520.00	10,655.00	19,175.00	9,720.00	10,500.00	20,220.00				lation is increasing most rapidly, and where the pro-
Culinary				17,280.00	17,300.65	34,670.65	19,800.00	20,220.00	40,020.00				ductivity of the soil is better than anywhere else. A
Housekeeping				6,360.00	6,245.00	12,605.00	12,000.00	12,480.00	24,480.00				tract of not less than 1,000 acres should be purchased
Laundry				3,780.00	3,822.10	7,602.10	4,800.00	5,160.00	9,960.00				and several hundred thousand dollars should be appro-
Watchman				1,680.00	1,800.00	3,480.00	1,800.00	1,800.00	3,600.00				priated for the construction of the buildings. I have rec-
Total Salaries				\$171,824.35	\$181,581.35	\$353,406.30	\$215,000.00	\$220,572.00	\$435,572.00	\$206,700.00	\$206,700.00	\$413,400.00	ommended that the increase in salaries of \$82,000.00 be
2. Office Expense				\$ 6,254.07	\$ 6,546.05	\$ 13,000.12	\$ 7,400.00	\$ 8,162.00	\$ 15,562.00			\$ 15,500.00	reduced to \$60,000.00, and that the following special re-
Insurance			\$25,000.00	20,002.07		20,002.07							quests be granted:
3. Travel				590.16	2,041.92	2,632.08			1,723.00			2,600.00	Repairs amounting to \$ 50,000.00
4. Supplies				249,114.07	243,433.81	492,547.88	267,777.00	294,554.00	562,332.00			531,500.00	Laundry building and equipment 20,000.00
Transportation of Patients									5,000.00*			5,000.00*	Boilers 10,000.00
Library and Amusements			3,500.00	Expenditures included above					3,500.00*			3,500.00*	Kitchen equipment 7,500.00
5. Repairs and Upkeep			35,000.00	30,596.31	2,399.64	32,995.95			50,000.00*			50,000.00*	Furniture and fixtures 10,000.00
									5,543.00†				Ice plant 6,000.00
6. Equipment													Improvements of grounds 5,000.00
Furniture and Furnishings			5,000.00						10,000.00*			10,000.00*	Library and amusements 3,500.00
Boiler									15,000.00*			10,000.00*	Transportation of patients 5,000.00
Kitchen Equipment									10,000.00*			7,500.00*	
Ice Plant									6,000.00*			6,000.00*	Total \$117,000.00
Total Equipment				\$41,285.56	\$40,332.15	\$81,617.71			\$52,105.00†			\$30,000.00†	These sums total \$117,000.00. I am recommending that
7. Permanent Improvements													these increases be financed by an increase in the mil-
Woodcroft Land and Bldgs.			160,000.00										levy amounting to .05 of a mill levy, to produce \$107,800.0
Property and Equipment				200,000.00		200,000.00	Staff House and Equipment		50,000.00*				annually. This increase in millage rate should provid-
Woodcroft			40,000.00				Laundry and Equipment		25,000.00*			20,000.00*	for this institution without having to request appropri-
Nurses Home Addition			50,000.00	31,516.30		31,516.30	Horse Barn and Equipment		20,000.00				tion from the general revenue fund.
Improvement Irrigation Sys.			5,000.00				Amusement Hall		25,000.00*				*Special appropriation
Improvement to Farm			1,000.00				Improvement to Grounds		5,000.00*			5,000.00*	†General fund or mill levy
Total Other Than Salaries				\$579,358.74	\$294,756.57	\$874,115.31			\$640,327.00†			\$589,600.00†	
									\$224,500.00*			\$117,000.00*	
GRAND TOTAL			\$324,500.00	\$751,183.09	\$456,538.52	\$1,227,721.61			\$1,300,399.00			\$1,110,000.00	
Deficiency, Certificates of Indebtedness						15,020.00							
						\$1,242,741.61							

STATE INSANE HOSPITAL

Analysis of Cost—1913-1924

YEAR	Average Daily Population	Cost of Living Index	Salaries and Supplies	Cost Per Inmate	Adjusted Cost Per Inmate	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Inmate	Adjusted Operation Cost Per Inmate	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	1,172	101.5	\$343,518.00	\$292.00	\$288.00	\$38,918.00	\$382,636.00	\$326.00	\$321.00		\$382,636.00	\$4,558.00	\$378,078.00
1915-1916	1,252	111.6	397,586.00	317.00	282.00	33,723.00	431,409.00	344.00	308.00	221,007.00	653,316.00	6,660.00	646,656.00
1917-1918	1,648	158.4	593,431.00	360.00	228.00	11,352.00	634,783.00	386.00	214.00	25,613.00	800,298.00(a)		800,298.00
1919-1920	1,803	188.4	801,907.00	422.00	214.00	27,083.00	828,990.00	436.00	220.00	326,703.00	1,155,693.00	67,143.00	1,088,544.00
1921-1922	2,176	172.3	839,342.00	386.00	224.00	70,505.00	909,847.00	418.00	243.00	132,483.00	1,061,305.00(b)	31,361.00	969,941.00
1923-1924	2,361	170.0	881,591.00	374.00	220.00	114,614.00	896,205.00	422.00	248.00	231,516.00	1,242,741.00(c)	30,187.00	1,187,531.00
Budget Request 1925-'26	2,560	170.0	1,026,689.00	400.00	236.00	148,710.00	1,175,399.00	459.00	269.00	125,000.00	1,300,399.00	79,087.00	1,221,312.00
Governor's Recommendation 1925-'26	2,560		971,500.00	379.00	223.00	113,500.00	1,085,000.00	424.00	249.00	25,000.00	1,110,000.00	79,087.00	1,030,913.00

Note. (a) Figure includes \$69,806.00 deficiency
 (b) Figure includes 9,575.00 deficiency
 (c) Figure includes 15,020.00 deficiency.

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-26	Governor's Recommendation 1925-26
Cash Receipts ..	\$ 90,187.00	\$ 79,087.00	\$ 79,087.00
Mill Levy	812,230.00	812,230.00	*1,025,831.00
Approp. Maintenance General Fund ..	28,500.00	135,372.00	....
Approp. Repairs General Fund	36,000.00	55,543.00	....
Approp. Equipment General Fund	5,000.00	33,167.00	....
Approp. Per. Imp. General Fund	256,000.00	125,000.00	....
Approp. Deficiency General Fund	15,020.00	....	....
	\$1,241,937.00	\$1,300,399.00	\$1,106,918.00

*Recommend increase of .07 mill in mill levy for State Insane Hospital.

Colorado State Penitentiary

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE		BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS	
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926		Total Biennium
1. Salaries													Governor's Recommendation The budget of this institution provides for a 10 per cent increase in the salary schedule. I am recommending that this be granted. I recommend further that not less than 1,000 acres of land be purchased for this institution. The industrial departments at the penitentiary need to be greatly expanded and modernized. Modern equipment should be installed for the making of clothing, manufacturing and repairing of shoes, a carpenter shop and machine shop. An item of \$10,000.00 has been included in the budget for this purpose. Further consideration needs to be given to the question of establishing a printing shop and department for the manufacture of all the automobile license tags used in the State. *Salary of warden should be increased by statutory change from \$2,500.00 to \$3,600.00 †For modernizing and expanding shops and industrial department
Administration				\$20,932.52	\$21,040.00	\$41,972.52	\$22,654.00	\$22,654.00	\$45,308.00	\$22,654.00	\$22,654.00	\$45,308.00*	
Care of Persons				83,632.34	93,610.00	177,242.34	102,871.00	102,871.00	205,742.00	102,871.00	102,871.00	205,742.00	
Total Salaries			\$203,000.00	\$104,564.86	\$114,650.00	\$219,214.86	\$125,525.00	\$125,525.00	\$251,050.00	\$125,525.00	\$125,525.00	\$251,050.00	
2. Office Expense				\$3,228.43	\$4,827.44	\$8,055.87	\$4,309.90	\$4,309.90	\$8,619.80			\$8,620.00	
3. Travel				3,709.93	4,503.60	8,213.53	4,394.23	4,394.23	8,788.47			8,788.00	
4. Supplies			230,000.00	96,487.96	100,702.66	196,184.62	101,939.74	101,939.77	203,879.51			203,880.00	
5. Repairs and Upkeep			12,000.00	3,571.01	3,425.60	6,996.61	3,742.18	3,743.19	7,486.37			7,500.00	
6. Equipment				9,630.69	5,741.66	15,372.35	8,224.20	8,224.21	16,448.41			16,500.00	
Laundry Equipment			2,000.00							Industrial Equipment		10,000.00†	
Kitchen			2,500.00										
7. Permanent Improvements				1,000.00	1,240.00	2,240.00	1,198.40	1,198.40	2,396.80			2,400.00	
Hydro-electric			12,000.00										
Dairy Improvements			1,000.00										
Poultry Improvements			1,000.00										
8. Miscellaneous				4,312.33	5,074.10	9,386.43	5,021.73	5,021.73	10,043.48			10,000.00	
Total Other Than Salaries			\$260,500.00	\$120,934.35	\$125,515.06	\$246,449.41	\$128,831.38	\$128,831.46	\$257,662.84			\$267,688.00	
GRAND TOTAL			\$463,500.00	\$225,449.21	\$240,165.06	\$465,664.27	\$254,356.38	\$254,356.46	\$508,712.84			\$518,738.00	
Expenditures from Cash Fds.						36,449.41							
						\$502,113.68							

STATE PENITENTIARY

Analysis of Cost--1913-1924

YEAR	Average Daily Population	Cost of Living Index	Salaries and Supplies Commissions	Cost Per Inmate	Adjusted Cost Per Inmate	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Inmate	Adjusted Operation Cost Per Inmate	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	775	101.5	\$234,073.00	\$302.00	\$297.00	\$ 6,772.00	\$240,845.00	\$311.00	\$306.00	17,935.00	\$258,780.00	\$31,042.00	\$227,738.00
1915-1916	792	111.6	266,752.00	337.00	304.00	7,085.00	273,787.00	346.00	310.00	1,065.00	271,861.00	43,535.00	231,317.00
1917-1918	636	168.4	322,704.00	508.00	321.00	18,093.00	340,796.00	536.00	338.00	2,035.00	342,831.00	82,596.00	260,236.00
1919-1920	564	198.4	350,066.00	621.00	314.00	17,816.00	367,881.00	653.00	328.00	.. ..	367,881.00	71,866.00	296,016.00
1921-1922	728	172.3	406,438.00	559.00	324.00	49,212.00	455,650.00	627.00	364.00	..	455,650.00	46,945.00	408,705.00
1923-1924	890	170.0	467,504.00	525.00	309.00	22,368.00	489,872.00	560.00	329.00	12,240.00	502,112.00	36,449.00	465,663.00
Budget Request 1925-'26	925	170.0	482,380.00	554.00	325.00	23,934.00	506,314.00	580.00	340.00	2,397.00	508,711.00	30,000.00	478,711.00
Governor's Recommendation 1925-'26	925		482,338.00	520.00	307.00	34,000.00	516,338.00	558.00	328.00	2,400.00	518,738.00	45,000.00	473,738.00

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-26	Governor's Recommendation 1925-26
Cash Receipts	\$ 52,170.00	Cash Balance \$15,000.00	\$ 15,000.00
		Cash Receipts 30,000.00	30,000.00
Approp. Mainten. Gen. Fund.....	433,000.00	437,313.00	437,338.00
Approp. Repairs Gen. Fund.....	12,000.00	7,500.00	7,500.00
Approp. Eq'pm't. Gen. Fund.....	4,500.00	16,500.00	26,500.00
Approp. Per. Imp. Gen. Fund.....	14,000.00	2,400.00	2,400.00
Approp. Deficiency Gen. Fund	36,696.99	.. . . .	.....
	\$552,366.99	\$598,713.00	\$618,738.00

State Reformatory

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$34,004.71	\$36,143.84	\$70,148.55	\$37,999.92	\$37,999.92	\$ 75,999.84	\$ 39,100.00	\$ 39,100.00	\$ 78,200.00	Governor's Recommendation If it is decided to keep the Reformatory at its present location, additional land should be purchased. The institution now has an opportunity to purchase about 3,000 acres of land, some of which it has farmed for a number of years. It has been suggested that this institution should be moved to another section of the State where the soil is more productive and where a longer growing season exists. If this were done, this institution might be converted into a State Reformatory for Women.
Total Salaries				\$34,004.71	\$36,143.84	\$70,148.55	\$37,999.92	\$37,999.92	\$ 75,999.84	\$ 39,100.00	\$ 39,100.00	\$ 78,200.00	
2. Office Expense				\$ 8,563.11	\$ 7,954.50	\$16,507.61	\$ 8,525.00	\$ 8,525.00	\$ 17,050.00			\$ 17,050.00	
3. Travel				3,564.93	1,123.92	4,678.85	3,200.00	3,200.00	6,400.00			6,400.00	
4. Supplies				41,761.58	31,334.07	73,095.65	39,500.00	39,500.00	79,000.00			79,000.00	
5. Repairs and Upkeep.....				3,662.25	3,161.72	6,823.97	4,700.00	4,700.00	9,400.00			9,400.00	
6. Equip., Mach. and Implem'ts		\$ 3,000.00		6,187.00	4,107.76	10,294.76	5,100.00	5,100.00	10,200.00			10,200.00	
7. Permanent Improvements..			5,000.00	537.40	4,462.60	5,000.00							
8. Miscellaneous				1,322.62	1,102.91	2,425.53	1,000.00	1,000.00	2,000.00			2,000.00	
Salaries and Gen. Mals.....			157,500.00										
Total Other Than Salaries.				\$65,569.79	\$56,247.48	\$120,817.27	\$62,025.00	\$62,025.00	\$124,050.00			\$124,050.00	
GRAND TOTAL			\$165,500.00	\$99,574.50	\$91,391.32	\$190,965.82	\$100,024.92	\$100,024.92	\$200,049.84			\$202,252.00	
Purchase of Additional Land							62,500.00	62,500.00	\$125,000.00				
							\$162,524.92	\$162,524.92	\$325,049.84				

STATE REFORMATORY

Analysis of Cost—1913-1924

YEAR	Daily Average Population	Cost of Living Index	Salaries and Supplies	Cost Per Inmate	Adjusted Cost Per Inmate	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Inmate	Adjusted Operation Cost Per Inmate	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	106	101.5	\$ 99,799.00	\$942.00	\$929.00	\$12,429.00	\$112,228.00	\$1,068.00	\$1,040.00	..	\$112,228.00	\$ 6,964.00	\$105,264.00
1915-1916	126	111.6	89,185.00	708.00	632.00	5,241.00	94,427.00	749.00	669.00	..	94,427.00	4,423.00	90,004.00
1917-1918	130	158.4	99,562.00	766.00	484.00	18,236.00	117,798.00	906.00	571.00	..	117,798.00	19,221.00	98,577.00
1919-1920	165	198.4	138,606.00	841.00	425.00	44,436.00	183,041.00	1,110.00	560.00	7,500.00	190,541.00	42,481.00	148,060.00
1921-1922	198	172.3	147,061.00	744.00	432.00	54,317.00	201,378.00	1,014.00	589.00	5,000.00	206,378.00	47,433.00	158,945.00
1923-1924	159	170.0	168,865.00	1,060.00	623.00	17,101.00	185,966.00	1,170.00	690.00	5,000.00	190,966.00	18,916.00	172,050.00
Budget Request 1925-'26	168	170.0	180,450.00	1,070.00	630.00	19,600.00	200,050.00	1,189.00	700.00	125,000.00	325,050.00	24,181.00	300,869.00
Governor's Recommendation 1925-'26	168		182,650.00	1,085.00	639.00	19,600.00	202,250.00	1,200.00	709.00		202,250.00	24,181.00	178,069.00

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-'26	Governor's Recommendation 1925-'26
Cash Receipts	\$ 18,916.00	\$ 24,181.00	\$ 24,181.00
Approp. Main. General Fund	151,500.00	156,268.00	158,471.00
Approp. Repairs Gen. Fund	..	9,400.00	9,400.00
Approp. Equipment Gen. Fund	3,000.00	10,200.00	10,200.00
Approp. Per. Imp. Gen. Fund	6,000.00	125,000.00	..
Approp. Deficiency	7,000.00	..	..
	<u>\$191,416.00</u>	<u>\$325,049.00</u>	<u>\$202,252.00</u>

Industrial School for Boys

Title in Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Bicennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Bicennium	1925	1926	Total Bicennium	1925	1926	Total Bicennium	
1. Salaries													Governor's Recommendation
1 Superintendent				\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	At present this institution is greatly overcrowded and proper classification of the boys impossible. A recent investigation revealed the fact that only twenty gallons of milk a day were used by the whole institution of nearly 350 boys. I am recommending an appropriation of \$2,000.00 for the purpose of buying a herd of dairy cows adequate for the needs of the institution. I am recommending also the following expenditures: A new cottage, \$50,000.00; industrial shops, \$20,000.00; toilets, \$5,000.00; furnishings, \$10,000.00.
1 Chief Clerk				1,620.00	1,620.00	3,240.00	1,620.00	1,620.00	3,240.00	1,800.00	1,800.00	3,600.00	
5 Teachers				5,310.85	4,347.11	9,658.16	7,200.00	7,200.00	14,400.00	12,000.00	12,000.00	24,000.00*	
3 Parole Officers				2,160.00	2,160.00	4,320.00	2,160.00	2,160.00	4,320.00	2,160.00	2,160.00	4,320.00	
1 Secretary to Supt.				1,135.00	713.39	1,848.39	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	
14 Trade School Instructors				12,200.42	14,956.48	27,156.90	14,280.00	14,280.00	28,560.00	14,280.00	14,280.00	28,560.00†	
4 Cooks, Bakers, Etc.				2,600.11	2,608.96	5,209.07	3,360.00	3,360.00	6,720.00	3,360.00	3,360.00	6,720.00‡	
2 Medical Dept.				1,410.00	2,050.00	3,460.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00§	
3 Farm, Garden, Live Stk.				1,875.00	3,145.00	5,020.00	3,000.00	3,000.00	6,120.00	3,000.00	3,000.00	6,120.00||	
2 Religious and Soc. Serv.				1,380.00	1,380.00	2,760.00	1,380.00	1,380.00	2,760.00	1,380.00	1,380.00	2,760.00x	
3 Matrons of Cottage				1,014.81	1,415.00	2,429.81	2,000.00	2,000.00	4,000.00	4,800.00	4,800.00	9,600.00z	
7 Overseers				3,626.08	4,735.92	8,361.00	7,140.00	7,110.00	14,280.00	11,520.00	11,520.00	23,040.00y	
7 Night Forfe.				3,829.25	6,082.97	9,905.22	3,360.00	3,360.00	6,720.00	3,360.00	3,360.00	6,720.00q	
Total Salaries				\$40,984.12	\$46,915.13	\$87,899.25	\$62,260.00	\$62,260.00	\$104,520.00	\$65,380.00	\$65,380.00	\$130,760.00	*Six @ \$1,200.00 requested; eight @ \$1,620.00 recommended
2. Office Expense				\$ 7,396.97	\$ 7,690.02	\$15,086.99	\$ 7,800.00	\$ 7,800.00	\$15,600.00	\$ 7,800.00	\$ 7,800.00	\$15,600.00	†Fourteen @ \$1,020.00
4. Supplies				80,852.14	58,541.76	139,693.90	75,750.00	75,750.00	151,500.00	79,750.00	79,750.00	159,500.00	‡Four @ \$840.00
5. Repairs and Upkeep			\$10,000.00	13,119.78	14,103.68	27,523.46	17,750.00	17,750.00	35,500.00	17,750.00	17,750.00	35,500.00	§Two @ \$1,500.00
6. Equipment				2,495.23	2,259.26	4,754.49	5,000.00	4,500.00	9,500.00	5,500.00	5,500.00	11,000.00	||Three @ \$1,020.00
7. Permanent Improvements				8,234.74	39,251.12	47,858.86	School and Library			12,500.00	Furnishings		
New Cottage			35,000.00				Armory and Gym			75,000.00	Cottage		
							Toilets			5,000.00			
							Shops			20,000.00	Toilets		
											Shops		
8. Miscellaneous				3,831.98	1,015.07	5,717.05	3,000.00	4,500.00	9,638.00				zTwo @ \$600.00
General Maintenance			265,000.00										xFour @ \$500.00 request; recommend eight @ \$600.00
Total Other Than Salaries				\$115,930.84	\$124,369.91	\$240,300.75	\$111,369.00	\$110,369.00	\$446,738.00				ySeven @ \$1,020.00 request; recommend eight @ \$1,440.00
GRAND TOTAL			\$310,000.00	\$156,914.96	\$171,285.04	\$328,200.00	\$163,629.00	\$162,629.00	\$551,258.00				qSeven @ \$480.00
								Less	225,000.00				
									\$326,258.00				

BOYS' INDUSTRIAL SCHOOL

Analysis of Cost—1913-1924

YEAR	Average Daily Population	Cost of Living Index	Salaries and Supplies	Cost Per Inmate	Adjusted Cost Per Inmate	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Inmate	Adjusted Operation Cost Per Inmate	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	249	101.5	\$144,906.00	\$582.00	\$574.10	\$34,450.00	\$179,356.00	\$720.00	\$510.00		\$179,356.00	\$17,357.00	\$161,999.00
1915-1916	295	111.6	152,734.00	519.00	464.00	17,998.00	168,732.00	572.00	511.00	1,500.00	170,232.00	17,232.00	153,000.00
1917-1918	276	158.4	188,408.00	681.00	430.00	18,697.00	207,105.00	750.00	475.00		207,105.00	24,604.00	182,501.00
1919-1920	320	198.4	220,633.00	690.00	348.00	19,707.00	240,340.00	751.00	378.00	16,000.00	256,340.00	25,242.00	231,098.00
1921-1922	318	172.3	208,512.00	655.00	380.00	12,392.00	220,904.00	699.00	457.00	26,241.00	247,145.00	18,102.00	259,049.00
1923-1924	350	170.0	248,436.00	709.00	416.00	32,277.00	280,713.00	804.00	472.00	17,487.00	328,200.00	20,000.00	308,200.00
Budget Request 1925-'26	340	176.0	281,258.00	826.00	487.00	45,000.00	326,258.00	959.00	564.00	225,000.00	551,258.00	16,000.00	535,258.00
Governor's Recommendation 1925-'26	340		305,860.00	897.00	528.00	56,500.00	362,360.00	1,065.00	625.00	75,000.00	437,360.00	16,000.00	421,360.00

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-'26	Governor's Recommendation 1925-'26
Cash Receipts	\$ 20,000.00	\$ 16,000.00	\$ 16,000.00
Approp. Main. Gen. Fund	265,000.00	265,258.00	289,860.00
Approp. Repairs Gen. Fund	10,000.00	35,500.00	35,500.00
Approp. Equipment Gen. Fund		9,500.00	21,000.00
Approp. Per. Imp. Gen. Fund	35,000.00	225,000.00	75,000.00
	\$330,000.00	\$551,258.00	\$437,360.00

State Industrial School for Girls

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE		BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries												
Superintendent				\$ 1,920.00	\$ 1,920.00	\$ 3,840.00	For Biennium	\$ 4,200.00	For Biennium	\$ 4,200.00		Governor's Recommendation A small increase amounting to \$20,000.00 is recommended for this institution. The principal items of increase are \$9,000.00 to make an addition to the executive building and to alter the chapel to provide for class rooms. An increase of \$3,400.00 is also provided for to make certain needed repairs on the building. *One at \$240.00 for biennium; one at \$2,400.00 for biennium †One @ \$1,920.00 for biennium; three at \$1,800.00 each for biennium; two @ \$1,560.00 each for biennium ‡One @ \$1,920.00 for biennium; one @ \$1,680.00 for biennium; one @ \$1,440.00 for biennium; five @ \$1,560.00 each for biennium §One @ \$1,440.00 for biennium; two @ \$1,560.00 each for biennium; two @ \$1,680.00 each for biennium ||One @ \$360.00 for biennium; two @ \$240.00 each for biennium; three @ \$120.00 each for biennium xIndividual salaries not given
Assistant Superintendent				320.00	320.00	220.00	" "	2,400.00	" "	2,400.00		
2 Parole Officers				936.00	1,300.20	2,236.20	" "	2,640.00	" "	2,640.00*		
Office Clerk				670.00	870.00	1,540.00	" "	2,040.00	" "	2,040.00		
6 Teachers				4,531.00	4,620.00	9,151.00	" "	10,440.00	" "	10,440.00†		
Matrons				5,720.00	6,000.00	11,720.00	" "	12,840.00	" "	12,840.00‡		
Dietitian				3,602.25	3,720.00	7,322.25	" "	7,920.00	" "	7,920.00§		
1 Asst. Matron and Tchr.				264.92		264.92	" "		" "			
2 Asst. Matron and Tchr.				1,320.00	1,320.00	2,640.00	" "	2,880.00	" "	2,880.00		
Nurse				1,200.00	1,200.00	2,400.00	" "	2,400.00	" "	2,400.00		
Nurse				151.70	900.00	1,051.70	" "		" "			
Farm Supervisor				1,500.00	1,500.00	3,000.00	" "	3,240.00	" "	3,240.00		
Assistant Farmer				1,200.00	1,200.00	2,400.00	" "	2,400.00	" "	2,400.00		
Student Helpers				357.00	420.00	777.00	" "	1,200.00	" "	1,200.00||		
Chaplain				200.00	100.00	300.00	" "	200.00	" "	200.00		
Gym Instructor				285.00		285.00	" "		" "			
Medical Officers				1,407.00	2,659.00	4,066.00	" "	3,000.00	" "	3,000.00x		
Labor					450.00	450.00	" "		" "			
Total Salaries				\$25,485.77	\$28,179.20	\$53,664.97	" "	\$57,800.00	" "	\$57,800.00		
2. Office Expense				\$ 1,838.73	\$ 1,687.00	\$ 3,525.73	" "	\$ 3,120.00	" "	\$ 3,120.00		
3. Travel				259.23	90.00	349.23	" "		" "			
4. Supplies				24,200.54	23,250.00	47,450.54	" "	47,400.00	" "	47,400.00		
5. Repairs and Upkeep.		\$ 5,000.00		2,407.61	2,325.00	4,732.61	" "	8,158.00	" "	8,158.00		
6. Equipment				1,316.70	2,750.00	4,066.70	" "	4,540.00	" "	4,540.00		
7. Permanent Improvements.				2,977.50	3,000.00	5,977.50	" "	15,396.00	" "	15,396.00		
8. Miscellaneous				1,279.20	2,800.00	4,079.20	" "	7,500.00	" "	7,500.00		
General Maintenance			50,000.00				" "		" "			
Total Other Than Salaries.				\$24,369.53	\$35,902.00	\$70,271.53	" "	\$86,013.00	" "	\$86,013.00		
GRAND TOTAL			\$66,000.00	\$59,855.30	\$64,081.20	\$123,936.50	" "	\$143,913.00	" "	\$143,913.00		

INDUSTRIAL SCHOOL FOR GIRLS

Analysis of Cost—1913-1924

YEAR	Average Daily Population	Cost of Living Index	Salaries and Supplies	Cost Per Inmate	Adjusted Cost Per Inmate	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Inmate	Adjusted Operation Cost Per Inmate	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	119	101.5	\$ 56,861.00	\$476.00	\$470.00	\$3,407.00	\$ 60,268.00	\$506.00	\$490.00	\$13,015.00	\$ 73,283.00	\$44,048.00	\$ 29,236.00
1915-1916	117	111.6	58,079.00	497.00	444.00	5,550.00	62,629.00	534.00	477.00	1,257.00	63,886.00	43,349.00	20,537.00
1917-1918	128	108.4	68,284.00	534.00	338.00	4,302.00	72,586.00	567.00	358.00		72,586.00	49,620.00	23,067.00
1919-1920	126	108.4	90,872.00	720.00	364.00	8,293.00	97,164.00	771.00	388.00	54,500.00	153,664.00	49,014.00	124,620.00
1921-1922	136	172.3	98,558.00	724.00	421.00	7,295.00	105,853.00	780.00	454.00	7,049.00	112,902.00	49,377.00	63,525.00
1923-1924	145	170.0	109,160.00	752.00	443.00	8,799.00	117,959.00	814.00	478.00	5,977.00	123,936.00	54,276.00	69,660.00
Budget Request 1925-'26	145	170.0	116,820.00	801.00	471.00	12,698.00	128,518.00	886.00	521.00	15,395.00	143,913.00	51,100.00	92,813.00
Governor's Recommendation 1925-'26	145		115,820.00	801.00	471.00	12,698.00	128,518.00	886.00	521.00	15,395.00	143,913.00	51,100.00	92,813.00

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-26	Governor's Recommendation 1925-26
Cash Receipts	\$ 58,756.00	\$ 51,100.00	\$ 51,100.00
Approp. Main. Gen. Fund	60,000.00	64,720.00	64,720.00
Approp. Repairs Gen. Fund	6,000.00	8,158.00	8,158.00
Approp. Equipment Gen. Fund		4,540.00	4,540.00
Approp. Per. Imp. Gen. Fund		15,395.00	15,395.00
	\$124,756.00	\$143,913.00	\$143,913.00

Colorado State Home for Dependent Children

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation
Superintendent				\$ 3,000.00	\$ 2,833.32	\$ 5,833.32	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00				An analysis of the expenditures of this institution for the last ten years shows that the per capita cost has been unduly high during the past four years. The budget request calls for an expenditure of \$194,600.00 for current operation and maintenance as against \$170,000.00 appropriated last biennium. I am recommending that \$170,000.00 be appropriated for the next biennial period to cover the current operation of the institution and that the following special items be provided for in the budget: replacing steam pipes, \$5,000.00, and installing new water system, \$2,500.00. *Twelve @ \$500.00 annually †Two @ \$870.00 annually ‡Two @ \$630.00 annually §Two @ \$480.00 annually ||Two @ \$780.00 annually xFour @ \$870.00 annually zTwo @ \$1,080.00 annually
Assistant Superintendent				1,500.00	1,541.62	3,041.62	2,000.00	2,000.00	4,000.00				
Bookkeeper-Stenographer				1,020.00	1,126.66	2,146.66	1,200.00	1,200.00	2,400.00				
Clerk				780.00	840.00	1,620.00	900.00	900.00	1,800.00				
12 Matrons				6,940.28	7,017.02	13,957.30	7,200.00	7,200.00	14,400.00*				
Nurse				624.77	575.00	1,099.77	720.00	720.00	1,440.00				
Supervisor				642.51	568.34	1,200.85	900.00	900.00	1,800.00				
Engineer				1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00				
2 Firemen				1,063.68	1,740.00	2,803.68	1,740.00	1,740.00	3,480.00†				
2 Cooks				1,259.45	1,263.00	2,522.45	1,260.00	1,260.00	2,520.00‡				
2 Maids				763.66	870.01	1,633.67	960.00	960.00	1,920.00§				
2 Landladies				1,375.08	1,507.33	2,882.41	1,560.00	1,560.00	3,120.00||				
4 Laborers				3,621.38	3,156.12	6,777.50	3,480.00	3,480.00	6,960.00x				
State Agent				1,800.00	1,957.66	3,757.66	2,160.00	2,160.00	4,320.00z				
Physician				900.00	900.00	1,800.00	900.00	900.00	1,800.00				
Janitor (School)				720.00	720.00	1,440.00	720.00	720.00	1,440.00				
Seamstress				600.00	600.00	1,200.00	600.00	600.00	1,200.00				
Dairymaid				540.00	1,349.84	1,889.84	1,500.00	1,500.00	3,000.00				
Total Salaries				\$28,270.82	\$29,561.92	\$58,032.74	\$32,000.00	\$32,000.00	\$64,000.00	\$30,000.00	\$30,000.00	\$60,000.00	
2. Office Expense				\$ 3,755.74	\$ 3,755.00	\$ 7,510.74	\$ 4,100.00	\$ 4,100.00	\$ 8,200.00	\$ 3,750.00	\$ 3,750.00	\$ 7,500.00	
3. Travel				1,179.14	2,500.00	3,679.14	3,000.00	3,000.00	6,000.00	2,500.00	2,500.00	5,000.00	
4. Supplies				39,781.87	41,300.00	81,081.87	45,300.00	45,300.00	90,600.00	40,000.00	40,000.00	80,000.00	
5. Repairs and Upkeep				1,615.98	2,750.00	4,365.98	4,700.00	4,700.00	9,400.00			4,500.00	
Replacing Steam Pipe									5,000.00			5,000.00	
Painting, redecorating, etc.									5,000.00				
6. Equipment				2,238.61	3,161.30	5,399.91	5,600.00	5,600.00	11,200.00	4,000.00	4,000.00	8,000.00	
7. Permanent Improvements				605.68	4,386.32	4,992.00							
Installing new water sys.									2,500.00			2,500.00	
Land, 10 acres, and additional water right									10,000.00				
Nursery Cottage			\$25,000.00										
8. Miscellaneous				2,427.62	2,500.00	4,927.62	2,500.00	2,500.00	5,000.00			5,000.00	
General Maintenance			\$170,000.00										
Total Other Than Salaries				\$51,604.64	\$60,362.62	\$111,967.26	\$65,300.00	\$65,300.00	\$130,600.00			\$117,500.00	
GRAND TOTAL			\$195,000.00	\$ 79,875.46	\$90,124.54	\$170,000.00	\$97,300.00	\$97,300.00	\$217,100.00			\$177,500.00	

HOME FOR DEPENDENT CHILDREN

Analysis of Cost—1913-1924

YEAR	Average Daily Attendance	Cost of Living Index	Salaries and Supplies	Cost Per Child	Adjusted Cost Per Child	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Child	Adjusted Cost Per Child	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	231	101.5	\$ 91,983.00	\$398.00	\$392.00	\$ 4,986.00	\$ 96,469.00	\$418.00	\$412.00	\$5,000.00	\$111,469.00	\$1,861.00	\$109,608.00
1915-1916	250	111.6	93,494.00	374.00	334.00	4,691.00	98,186.00	392.00	350.00	1,113.00	99,298.00	1,000.00	98,298.00
1917-1918	206	158.4	110,242.00	534.00	336.00	14,818.00	125,060.00	607.00	384.00	43,364.00	168,424.00	6,629.00	161,794.00
1919-1920	226	198.4	129,314.00	571.00	288.00	11,873.00	141,187.00	624.00	315.00	14,750.00	155,937.00	4,539.00	151,398.00
1921-1922	164	172.3	135,547.00	826.00	479.00	14,177.00	149,724.00	913.00	530.00	276.00	150,000.00	3,531.00	146,469.00
1923-1924	180	170.0	155,242.00	863.00	507.00	9,766.00	165,008.00	917.00	539.00	4,992.00	170,000.00	2,170.00	167,830.00
Budget Request 1925-1926.....	225	170.0	174,000.00	775.00	456.00	30,600.00	204,600.00	865.00	509.00	12,500.00	217,100.00	2,000.00	215,100.00
Governor's Recommendation 1925-1926													

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-26	Governor's Recommendation 1925-26
Cash Receipts	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
Maintenance Appropriation from General Fund ..	170,000.00	201,400.00	171,800.00
Approp. for Per. Imp. Gen. Fund	25,000.00	12,500.00	2,600.00
Total	\$198,200.00	\$217,100.00	\$177,600.00

State Home and Training School for Mental Defectives

(Ridge, Colorado)

Title in Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1927	1928	Total Biennium	Actual for Nov. 30, 1927	Estimated Nov. 30, 1928	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Superintendent				\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	Governor's Recommendation The budget request for current operation maintenance at this institution is practically the same as for the last biennium. \$200,000.00 has been requested for the construction of four new cottages. I have recommended \$50,000.00 to provide for one cottage. *Four @ \$375.00 annually †Two @ \$840.00 annually ‡Two @ \$540.00 annually §Seven @ \$428.57 annually ||Two @ \$1,020.00 annually
Steward				1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Assistant Physician				1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	
Housekeeper				606.66	703.00	1,309.66	720.00	720.00	1,440.00	720.00	720.00	1,440.00	
Houseman				599.69	673.32	1,272.96	720.00	720.00	1,440.00	720.00	720.00	1,440.00	
4 Domestic				1,274.87	1,426.36	2,701.22	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00*	
2 Engineers				1,680.00	1,680.00	3,360.00	1,680.00	1,680.00	3,360.00	1,680.00	1,680.00	3,360.00†	
2 Laundry Helpers				1,080.00	1,080.00	2,160.00	1,080.00	1,080.00	2,160.00	1,080.00	1,080.00	2,160.00‡	
7 Nurses				2,994.74	3,004.31	5,999.05	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00§	
1-3 Farm Hands				1,062.82	2,205.18	4,168.60	2,040.00	2,040.00	4,080.00	2,040.00	2,040.00	4,080.00||	
Teacher				480.00	180.00	660.00	480.00	480.00	960.00	480.00	480.00	960.00	
Total Salaries	\$14,437.50	\$14,437.50	\$28,875.00	\$16,378.73	\$16,952.76	\$33,331.49	\$16,920.00	\$16,920.00	\$33,840.00	\$16,920.00	\$16,920.00	\$33,840.00	
2. Office Expense	\$ 306.25	\$ 306.25	\$ 612.50	\$ 266.97	\$ 270.00	\$ 536.97	\$ 270.00	\$ 270.00	\$ 540.00	\$ 270.00	\$ 270.00	\$ 540.00	
3. Travel	131.25	131.25	262.50	47.85	47.52	95.37	150.00	150.00	300.00	150.00	150.00	300.00	
4. Supplies	16,795.63	16,795.63	33,591.26	14,520.03	16,805.00	31,325.03	19,100.00	19,100.00	38,200.00	19,100.00	19,100.00	38,200.00	
5. Repairs and Upkeep	3,375.00	3,375.00	6,750.00	1,388.71	1,440.67	5,829.38	1,400.00	1,400.00	2,800.00	1,400.00	1,400.00	2,800.00	
6. Equipment	825.62	1,185.62	2,021.24	2,365.59	906.90	3,272.49	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	
7. Permanent Improvements													
Buildings							200,000.00		200,000.00	50,000.00		50,000.00	
Other Improvements							480.00	480.00	960.00	480.00	480.00	960.00	
8. Miscellaneous	2,450.00	437.50	2,887.50	2,168.51	10.00	2,178.51	100.00	100.00	200.00	100.00	100.00	200.00	
Total Other Than Salaries	\$23,937.75	\$22,231.25	\$46,124.00	\$29,767.66	\$22,489.09	\$43,246.75	\$223,500.00	\$23,500.00	\$247,000.00	\$73,500.00	\$23,500.00	\$97,000.00	
GRAND TOTAL	\$38,331.25	\$36,668.75	\$76,000.00	\$37,136.39	\$39,141.85	\$76,578.24	\$240,420.00	\$40,420.00	\$280,840.00	\$90,420.00	\$40,420.00	\$130,840.00	

HOME FOR MENTAL DEFECTIVES (Ridge, Colorado)

Analysis of Cost—1913-1924

YEAR	Average Daily Population	Cost of Living Index	Salaries and Supplies	Cost Per Inmate	Adjusted Cost Per Inmate	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Inmate	Adjusted Operation Cost Per Inmate	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	80	101.5	\$ 58,153.00	\$726.00	\$716.00	\$ 2,645.00	\$ 60,698.00	\$760.00	\$750.00	\$5,076.00	\$65,774.00	\$4,103.00	\$61,681.00
1917-1918	84	158.4	67,717.00	806.00	509.00	5,230.00	72,947.00	866.00	547.00	10,016.00	82,963.00	7,844.00	76,119.00
1919-1920	85	198.4	70,372.00	827.00	417.00	3,433.00	73,805.00	\$68.00	438.00	452.00	74,257.00	7,053.00	67,204.00
1921-1922	78	172.8	69,693.00	766.00	443.00	3,285.00	61,978.00	795.00	460.00	..	61,978.00	4,495.00	69,933.00
1923-1924	78	170.0	67,467.00	865.00	509.00	9,111.00	76,578.00	983.00	578.00	..	76,578.00	6,645.00	69,933.00
Budget Request 1925-'26	78	170.0	73,080.00	936.00	551.00	6,800.00	79,880.00	1,020.00	600.00	200,960.00	280,840.00	6,500.00	274,340.00
Governor's Recommendation 1925-'26	78		73,080.00	936.00	551.00	6,800.00	79,880.00	1,020.00	600.00	50,960.00	130,840.00	6,500.00	119,744.00
												Bal	5,096.00

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-26	Governor's Recommendation 1925-26
Cash Balance		\$ 5,096.00	\$ 5,096.00
Cash Receipts	\$ 6,645.00	6,000.00	6,000.00
Approp. for Mainten. Gen. Rev.	70,000.00	61,984.00	61,984.00
Approp. for Repairs Gen. Rev.....	5,000.00	2,800.00	2,800.00
Approp. for Equipment Gen. Rev....		4,000.00	4,000.00
Approp. for Per. Imp. Gen. Rev.		200,960.00	50,960.00
	<u>\$ 81,645.00</u>	<u>\$280,840.00</u>	<u>\$130,840.00</u>

State Home and Training School for Mental Defectives

(Grand Junction, Colorado)

Title or Position of Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													Governor's Recommendation The increase of \$46,000.00 for the biennium period to provide for the current operation of this Institution appears to be justified by the increase in the number of inmates, and the budget request was based upon caring for an average daily population of 250 inmates as against 210 cared for during the last biennium. I am recommending that \$50,000.00 be appropriated for a new cottage at this institution, \$25,000.00 for a new heating plant, and \$5,000.00 for other improvements.
Superintendent				\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	
Office				2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	
Farm				3,840.00	3,600.00	6,840.00	3,820.00	3,820.00	7,640.00	3,820.00	3,820.00	7,640.00	
School				2,616.66	2,605.00	5,221.66	2,580.00	2,580.00	5,160.00	2,580.00	2,580.00	5,160.00	
Institution General				14,086.72	14,220.00	28,306.72	16,920.00	16,920.00	33,840.00	16,920.00	16,920.00	33,840.00	
Total Salaries				\$26,143.38	\$26,425.00	\$50,568.38	\$28,420.00	\$28,420.00	\$56,840.00	\$28,420.00	\$28,420.00	\$56,840.00	
2. Office Expense				\$ 4,343.11	\$ 1,816.90	\$ 6,160.01	\$ 1,815.00	\$ 4,015.00	\$ 5,830.00	\$ 1,815.00	\$ 4,015.00	\$ 5,830.00	
3. Travel				1,006.70	705.71	1,712.41	1,050.00	1,050.00	2,100.00	1,050.00	1,050.00	2,100.00	
4. Supplies				30,928.29	34,647.69	65,575.98	43,815.00	43,815.00	87,630.00	43,815.00	43,815.00	87,630.00	
5. Repairs and Upkeep				10,690.99	7,054.97	18,345.96	7,100.00	5,900.00	13,000.00	7,100.00	5,900.00	13,000.00	
6. Equipment				3,175.77	4,516.32	7,691.09	6,000.00	5,000.00	11,000.00	6,000.00	5,000.00	11,000.00	
7. Permanent Improvements							18,000.00	12,000.00	30,000.00			5,000.00	
Support and Mainten. Apprl.			\$130,000.00					New Cottage	50,000.00			New Cottage 50,000.00	
Improve. and Repair Apprn.			15,000.00					Heating Plant	25,000.00			Heating Plant 25,000.00	
Total Other Than Salaries				\$50,144.86	\$49,340.59	\$99,485.45	\$72,580.00	\$66,580.00	\$224,560.00			\$199,560.00	
GRAND TOTAL			\$145,000.00	\$76,288.24	\$74,765.59	\$150,053.83	\$101,000.00	\$95,000.00	\$281,400.00			\$256,400.00	

HOME FOR MENTAL DEFECTIVES

(Grand Junction, Colorado)

Analysis of Cost--1921-1924

YEAR	Average Daily Population	Cost of Living Index	Salaries and Supplies	Cost Per Inmate	Adjusted Cost Per Inmate	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Inmate	Adjusted Operation Cost Per Inmate	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1921-1922	177	172.3	\$ 91,807.00	\$519.00	\$319.00	\$75,298.00	\$167,105.00	\$944.00	\$547.00		\$167,105.00	\$3,978.00	\$163,127.00
1923-1924	210	170.0	124,017.00	590.00	348.00	26,037.00	150,054.00	715.00	420.00		150,054.00	3,200.00	146,854.00
Budget Request 1925-1926	250	170.0	152,400.00	610.00	358.00	24,000.00	176,400.00	705.00	415.00	105,000.00	281,400.00	3,200.00	278,200.00
Governor's Recommendation 1925-1926	250		152,400.00	610.00	358.00	24,000.00	176,400.00	705.00	415.00	80,000.00	256,400.00	3,200.00	253,200.00

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-26	Governor's Recommendation 1925-26
Cash Receipts	\$ 7,177.00	\$ 3,200.00	\$ 3,200.00
Approp. for Maintenance Gen. Fund	130,000.00	149,200.00	149,200.00
Approp. for Repairs Gen. Fund	15,000.00	13,000.00	13,000.00
Approp. for Equipment Gen. Fund		11,000.00	11,000.00
Approp. for Per. Imp. Gen. Fund		105,000.00	80,000.00
Total	\$152,177.00	\$281,200.00	\$256,400.00

Soldiers' and Sailors' Home

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries				\$24,717.58	\$25,000.00	\$49,717.58	\$28,720.00	\$28,720.00	\$57,440.00	\$28,720.00	\$28,720.00	\$57,440.00	Governor's Recommendation I recommend that no increase be granted in the general maintenance budget but in addition the following special items be granted: levelling grounds, \$800.00; repair heating plant, \$7,500.00 The heating plant is in a deplorable condition and it is believed the \$4,000.00 requested will not be sufficient to make the improvements which are necessary. The cost of the coal at this institution is excessive, amounting to over \$100.00 per inmate per year. Some way should be found to reduce this enormous consumption of coal. *Recommend investigation to determine whether County should not bear part of cost; †\$5,000.00 requested insufficient.
Total Salaries				\$24,717.58	\$25,000.00	\$49,717.58	\$28,720.00	\$28,720.00	\$57,440.00	\$28,720.00	\$28,720.00	\$57,440.00	
4. Supplies—General Maintenance			\$150,000.00	\$ 53,297.75	\$56,984.50	\$110,282.42	.....	.....	\$102,560.00	.....	.....	\$102,560.00	
5. Repairs and Upkeep													
Grounds			12,500.00	8,798.91	3,701.09	12,500.00	\$ 7,500.00	\$ 7,500.00	15,000.00	.....	.....	15,000.00	
Boiler			1,000.00	653.26	346.74	1,000.00		Repairing Dike	21,000.00*	.....	.....	.....	
							Repairing Heating Plant		5,000.00†	.....	.....	7,500.00	
6. Equipment—Laundry			2,500.00	2,361.44	138.56	2,500.00	2,000.00	.....	2,000.00	.....	.....	2,000.00	
7. Permanent Improvements													
Land			7,500.00	7,500.00		7,500.00		Hospital Wing	75,000.00	.....	.....	.....	
Clatsop			1,400.00	1,400.00		1,400.00	3 Cottages for Employees		9,000.00	.....	.....	.....	
Lake and Sewer			3,000.00	1,368.42	1,631.44	2,999.86		Dairy Barn	5,000.00	.....	.....	.....	
								Soldiers' Monument	2,500.00	.....	.....	.....	
								Levelling Ground	800.00	.....	.....	800.00	
8. Miscellaneous—Deficiency			15,500.00	15,159.30	340.70	15,500.00							
Total Other Than Salaries									\$237,860.00	.....	.....	\$127,860.00	
GRAND TOTAL			\$203,400.00	\$115,266.83	\$88,143.03	\$203,399.86	.....	.....	\$295,300.00	.....	.....	\$185,300.00	
Cash Fund Expenditures						20,555.00	.....	.....	23,500.00	.....	.....	23,500.00	
						\$223,854.86	.....	.....	\$318,800.00	.....	.....	\$208,800.00	

SOLDIERS' AND SAILORS' HOME

Analysis of Cost—1913-1924

YEAR	Average Daily Population	Cost of Living Index	Salaries and Supplies	Cost Per Inmate	Adjusted Cost Per Inmate	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Inmate	Adjusted Operation Cost Per Inmate	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	167	101.5	\$100,938.00	\$600.00	\$590.00	\$ 7,500.00	\$108,438.00	\$647.00	\$638.00	\$8,043.00	\$116,481.00	\$47,057.00	\$69,424.00
1917-1918	181	158.4	142,860.00	791.00	500.00		112,860.00	791.00	500.00	17,975.00	160,835.00	67,623.00	103,212.00
1919-1920	162	198.4	158,733.00	986.00	497.00	31,066.00	189,799.00	1,172.00	592.00	36,560.00	226,359.00	72,413.00	153,946.00
1921-1922	153	172.3	166,761.00	1,089.00	634.00	6,906.00	173,667.00	1,138.00	660.00	37,083.00	210,750.00	73,567.00	137,183.00
1923-1924	140	170.0	196,056.00	1,399.00	823.00	16,000.00	212,075.00	1,514.00	891.00	11,900.00	223,975.00	73,940.00	150,035.00
Budget Request 1925-1926	178	170.0	183,500.00	1,046.00	616.00	17,000.00	200,500.00	1,180.00	671.00	118,300.00	318,800.00	73,500.00	244,300.00
Governor's Recommendation 1925-1926			183,500.00	1,046.00	616.00	17,000.00	200,500.00	1,180.00	671.00	8,300.00	208,800.00	73,500.00	135,300.00

SUMMARY OF REVENUE

	1923-24	Budget Request 1925-26	Governor's Recommendation 1925-26
Cash Receipts (U. S. Government)	\$ 23,940.00	\$ 23,500.00	\$ 23,500.00
Approp. for General Maintenance	160,000.00	160,000.00	160,000.00
Approp. for Repairs	13,500.00	41,000.00	22,500.00
Approp. for Equipment	2,500.00	2,000.00	2,000.00
Approp. for Permanent Improvement	11,900.00	92,300.00	800.00
Approp. for Deficiency	15,500.00		
Total	\$227,340.00	\$318,800.00	\$208,800.00

Public Instruction

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1923	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Supl. Public Instruction	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	Governor's Recommendation That the law be changed increasing salary of Superintendent to \$4,000.00 per year *Paid from fees
Deputy Supl. Public Instr.	2,100.00	2,100.00	4,200.00	2,100.00	2,100.00	4,200.00	2,400.00	2,400.00	4,800.00	2,400.00	2,400.00	4,800.00	
Educational Statistician	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,500.00	1,560.00	3,060.00	
State School Supt.	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	1,800.00	1,860.00	3,660.00	
Clerk	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,440.00	1,440.00	2,880.00	1,500.00	1,560.00	3,060.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,440.00	1,440.00	2,880.00	1,500.00	1,560.00	3,060.00	
Stenographer	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,440.00	1,440.00	2,880.00	1,500.00	1,560.00	3,060.00	
Supervisor of Certification				3/4 600.00	1,800.00	2,300.00	1,800.00	1,800.00	3,600.00*			2,940.00	
Asst. State Supervisor							1,560.00	1,560.00	3,120.00				
Supervisor of Adult Edu.							1,800.00	1,800.00	3,600.00	1,800.00	1,860.00	3,660.00	
Supervisor of Music							1,800.00	1,800.00	3,600.00				
Supervisor of Phys. Cult.							1,800.00	1,800.00	3,600.00				
Total Salaries	\$12,000.00	\$12,000.00	\$24,000.00	\$12,500.00	\$13,800.00	\$26,300.00	\$22,780.00	\$22,780.00	\$45,560.00	\$14,940.00	\$15,300.00	\$30,240.00	
2. Office Expense	\$ 1,500.00	\$ 1,600.00	\$ 3,000.00	\$ 1,596.90	\$ 1,632.88	\$ 3,229.78	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	
3. Travel	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	3,000.00	3,000.00	6,000.00	2,500.00	2,500.00	5,000.00	
Total Other Than Salaries	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	\$ 3,596.90	\$ 3,632.88	\$ 7,229.78	\$ 4,800.00	\$ 4,800.00	\$ 9,600.00	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	
GRAND TOTAL	\$15,500.00	\$15,500.00	\$31,000.00	\$16,096.90	\$17,432.88	\$33,529.78	\$27,580.00	\$27,580.00	\$55,160.00	\$18,940.00	\$19,300.00	\$38,240.00	

State Teacher Adult Blind

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1923	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Teacher	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 1,800.00	\$ 1,860.00	\$ 3,660.00	
Secretary	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	1,200.00	1,200.00	2,400.00	1,000.00	1,060.00	2,060.00	
Total Salaries	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 2,800.00	\$ 2,920.00	\$ 5,720.00	
3. Travel	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00	\$ 1,125.00	\$ 1,125.00	\$ 2,250.00	
Total Other Than Salaries	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00	\$ 1,125.00	\$ 1,125.00	\$ 2,250.00	
GRAND TOTAL	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	\$ 4,200.00	\$ 4,200.00	\$ 8,400.00	\$ 3,925.00	\$ 4,045.00	\$ 7,970.00	

Colorado State Library

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Asst. State Librarian. . .	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 1,800.00	\$ 1,860.00	\$ 3,660.00*	*Fixed by statute
Library Assistant	400.00	400.00	800.00	400.00	400.00	800.00	800.00	800.00	1,600.00	800.00	840.00	1,640.00	
Library Assistant							400.00	400.00	800.00				
Total Salaries	\$ 1,900.00	\$ 1,900.00	\$ 3,800.00	\$ 1,900.00	\$ 1,900.00	\$ 3,800.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 2,600.00	\$ 2,700.00	\$ 5,300.00	
2. Office Expense						\$ 623.75	\$ 300.00	\$ 300.00	\$ 600.00	\$ 300.00	\$ 300.00	\$ 600.00	
6. Equipment						181.25	500.00	500.00	1,000.00	100.00	100.00	200.00	
Total Other Than Salaries..	\$ 400.00	\$ 400.00	\$ 800.00			\$ 805.00	\$ 800.00	\$ 800.00	\$ 1,600.00	\$ 400.00	\$ 400.00	\$ 800.00	
GRAND TOTAL	\$ 2,300.00	\$ 2,300.00	\$ 4,600.00			\$ 4,605.00	\$ 3,800.00	\$ 3,800.00	\$ 7,600.00	\$ 3,000.00	\$ 3,100.00	\$ 6,100.00	

Traveling Library Commission

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Librarian							\$ 1,800.00	\$ 1,800.00	\$3,600.00	\$1,800.00	\$1,800.00	\$3,600.00	Governor's Recommendation That continuing appropriation be repeated
Corresponding Secretary.				\$ 1,020.00	\$ 1,080.00	\$ 2,100.00	1,500.00	1,500.00	3,000.00	1,020.00	1,080.00	2,100.00	
Emergency				30.00	35.00	65.00	400.00	400.00	800.00	400.00	400.00	800.00	
Total Salaries				\$ 1,050.00	\$ 1,115.00	\$ 2,165.00	\$ 3,700.00	\$ 3,700.00	\$7,400.00	\$3,220.00	\$3,280.00	\$6,500.00	
2. Office Expense				\$ 166.38	\$ 195.10	\$ 361.48	\$ 350.00	\$ 450.00	\$800.00	\$350.00	\$350.00	\$700.00	
3. Travel							200.00	300.00	500.00	125.00	125.00	250.00	
6. Equipment—Books									3,000.00				
8. Miscellaneous				774.45	698.90	1,473.35	2,850.00	2,950.00	5,800.00	1,500.00	1,500.00	3,000.00	
Total Other Than Salaries..				\$ 940.83	\$ 894.00	\$ 1,834.83	\$ 3,400.00	\$ 3,700.00	\$7,100.00	\$1,975.00	\$1,975.00	\$3,950.00	
GRAND TOTAL			\$ 4,000.00	\$ 1,990.83	\$ 2,009.00	\$ 3,999.83	\$ 7,100.00	\$ 7,400.00	\$14,500.00	\$5,195.00	\$5,255.00	\$10,450.00	

State Historical and Natural History Society

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Curator Archeology	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,400.00	\$ 2,400.00	\$ 4,800.00	\$ 2,500.00	\$ 2,500.00	\$5,000.00	\$2,500.00	\$2,500.00	\$5,000.00	
Asst. Curator Archeology							1,500.00	1,500.00	3,000.00				
Curator History	2,000.00	2,000.00	4,000.00	2,241.67	2,208.33	4,450.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Asst. Curator History	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	
Special Asst. Cur. History					796.68	796.68	1,800.00	1,800.00	3,600.00				
Curator Natural History	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	2,400.00	2,400.00	4,800.00	2,000.00	2,000.00	4,000.00	
Asst. Curator Nat. Hist.							1,800.00	1,800.00	3,600.00				
Asst. Curator Nat. Hist.					750.00	750.00	1,200.00	1,200.00	2,400.00				
Librarian	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	1,800.00	1,800.00	3,600.00	1,800.00	1,800.00	3,600.00	
Assistant Librarian	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	1,200.00	1,200.00	2,400.00	1,200.00	1,200.00	2,400.00	
Assistant Librarian				66.69	183.31	250.00							
Total Salaries	\$15,000.00	\$15,000.00	\$30,000.00	\$10,158.36	\$11,838.32	\$21,996.68	\$18,200.00	\$18,200.00	\$36,400.00	\$11,500.00	\$11,500.00	\$23,000.00	
2. Office Expense	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$3,000.00	\$1,500.00	\$1,500.00	\$3,000.00	
Publication	500.00	500.00	1,000.00	500.00	500.00	1,000.00	2,000.00	2,000.00	4,000.00	1,000.00	1,000.00	2,000.00	
Binding	800.00	800.00	1,600.00	800.00	800.00	1,600.00	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	
6. Equipment—Purchase Books	500.00	500.00	1,000.00	500.00	500.00	1,000.00	1,000.00	1,000.00	2,000.00	750.00	750.00	1,500.00	
7. Research Work													
Archeological	1,500.00	1,500.00	3,000.00	1,500.00	1,500.00	3,000.00	6,000.00	6,000.00	12,000.00	2,500.00	2,500.00	5,000.00	
Natural History	600.00	600.00	1,200.00	600.00	600.00	1,200.00	1,000.00	1,000.00	2,000.00	750.00	750.00	1,500.00	
Ethnology							1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00	
History							500.00	500.00	1,000.00	500.00	500.00	1,000.00	
Hay Fever							1,000.00	1,000.00	2,000.00				
8. Miscellaneous													
Marking Historic Sites							500.00	500.00	1,000.00	250.00	250.00	500.00	
Total Other Than Salaries	\$ 5,400.00	\$ 5,100.00	\$10,500.00	\$ 5,400.00	\$ 5,400.00	\$10,800.00	\$15,500.00	\$15,500.00	\$31,000.00	\$9,250.00	\$9,250.00	\$18,500.00	
GRAND TOTAL	\$14,900.00	\$11,900.00	\$26,800.00	\$15,558.36	\$17,238.32	\$32,796.68	\$33,700.00	\$33,700.00	\$67,400.00	\$20,750.00	\$20,750.00	\$41,500.00	

University of Colorado

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
I. ADMINISTRATION													
a. Executive Expense													
Board of Regents..				\$ 1,264.00	\$ 1,738.00	\$ 3,002.00	.....	.....	.....	.....	.....	.....	
President's Office				14,020.00	13,401.00	27,401.00	.....	.....	.....	.....	.....	.....	
Bursar's Office ..				13,730.00	12,636.00	26,366.00	.....	.....	.....	.....	.....	.....	
Registrar's Office ..				17,487.00	18,487.00	35,974.00	.....	.....	.....	.....	.....	.....	
Dean of Men ..				720.00	1,602.00	2,222.00	.....	.....	.....	.....	.....	.....	
Dean of Women.....				1,448.00	2,655.00	4,103.00	.....	.....	.....	.....	.....	.....	
Y. W. C. A				246.00	316.00	561.00	.....	.....	.....	.....	.....	.....	
Y. M. C. A				539.00	525.00	1,064.00	.....	.....	.....	.....	.....	.....	
Publicity Office				3,362.00	3,863.00	7,205.00	.....	.....	.....	.....	.....	.....	
Faculty Committee ..				1,478.00	2,458.00	3,936.00	.....	.....	.....	.....	.....	.....	
Total Executive ..				\$ 54,284.00	\$ 57,570.00	\$ 111,854.00	\$ 60,035.00	\$ 66,450.00	\$ 126,485.00	\$ 60,035.00	\$ 66,450.00	\$ 126,485.00	
b. General Expense													
Publicity ..				\$ 3,452.00	\$ 4,271.00	\$ 7,723.00	.....	.....	.....	.....	.....	.....	
Student Activities				22,721.00	21,825.00	44,546.00	.....	.....	.....	.....	.....	.....	
University Hospital				1,368.00	589.00	1,957.00	.....	.....	.....	.....	.....	.....	
Total General Expense ..				\$ 27,541.00	\$ 26,685.00	\$ 54,226.00	\$ 6,000.00	\$ 6,050.00	\$ 12,050.00	\$ 6,000.00	\$ 6,050.00	\$ 12,050.00	
Total Administration				\$ 81,825.00	\$ 84,255.00	\$ 166,080.00	\$ 66,035.00	\$ 72,500.00	\$ 138,535.00	\$ 66,035.00	\$ 72,500.00	\$ 138,535.00	
II. INSTRUCTION													
1. College of Arts and Science													
Dean's Office ..				\$ 6,274.00	\$ 6,536.00	\$ 12,810.00	.....	.....	.....	.....	.....	.....	
Anthropology ..				1,881.00	2,176.00	4,057.00	.....	.....	.....	.....	.....	.....	
Art				4,567.00	5,673.00	10,240.00	.....	.....	.....	.....	.....	.....	
Biology				16,918.00	27,460.00	44,378.00	.....	.....	.....	.....	.....	.....	
Chemistry				41,400.00	44,583.00	85,983.00	.....	.....	.....	.....	.....	.....	
Classics				7,874.00	8,399.00	16,273.00	.....	.....	.....	.....	.....	.....	
College of Commerce.....				17,830.00	21,431.00	39,261.00	.....	.....	.....	.....	.....	.....	
College of Education.....				21,053.00	10,046.00	40,099.00	.....	.....	.....	.....	.....	.....	
English				18,772.00	20,242.00	39,014.00	.....	.....	.....	.....	.....	.....	
Geology				18,989.00	18,800.00	37,789.00	.....	.....	.....	.....	.....	.....	
Minerology				523.00	52.00	575.00	.....	.....	.....	.....	.....	.....	
German				6,428.00	7,161.00	13,579.00	.....	.....	.....	.....	.....	.....	
History				13,453.00	15,052.00	28,505.00	.....	.....	.....	.....	.....	.....	
Colorado History					315.00	315.00	.....	.....	.....	.....	.....	.....	
Home Economics ..				5,214.00	5,417.00	10,631.00	.....	.....	.....	.....	.....	.....	
Journalism				5,396.00	5,625.00	11,021.00	.....	.....	.....	.....	.....	.....	
Literature ..				12,396.00	12,589.00	24,984.00	.....	.....	.....	.....	.....	.....	
Mathematics				9,863.00	11,634.00	21,497.00	.....	.....	.....	.....	.....	.....	
Museum				7,472.00	5,088.00	12,560.00	.....	.....	.....	.....	.....	.....	

University of Colorado—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1925	1926	Total Biennium	Actual for Nov. 30, 1925	Estimated Nov. 30, 1926	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
Musical Arts				2,732.00	1,000.00	7,335.00							
Philosophy				4,097.00	1,823.00	7,920.00							
Physical Education (Men)				9,331.00	9,609.00	45,030.00							
Physical Edu. (Women)				9,623.00	9,632.00	19,255.00							
Physics				22,886.00	21,875.00	44,761.00							
Psychology				9,087.00	8,167.00	17,254.00							
Mental Tests and Measure				1,171.00	2,279.00	3,450.00							
Romance Languages				17,469.00	18,913.00	36,382.00							
Religious Education													
Total Arts and Science				\$ 202,701.00	\$ 210,263.00	\$ 608,564.00	\$ 305,895.00	\$ 368,250.00	\$ 664,145.00	\$ 305,895.00	\$ 368,250.00	\$ 664,145.00	
2. College of Engineering													
Dean's Office				\$ 5,408.00	\$ 5,869.00	\$ 11,317.00							
Civil Engineering				21,364.00	23,059.00	44,323.00							
Electric Engineering				14,915.00	15,673.00	30,588.00							
Mechanical Engineering				24,233.00	26,190.00	50,423.00							
Mech. Engineering Shops				471.00	1,514.00	1,985.00							
Architectural Engineering—													
Eng. Drawing				9,445.00	9,965.00	19,410.00							
Eng. English				5,405.00	5,582.00	10,987.00							
Eng. Mathematics				12,815.00	12,948.00	25,763.00							
Eng. Library				2,345.00	2,320.00	4,665.00							
Eng. Dues				207.00	636.00	843.00							
State Oil Laboratory				309.00	199.00	508.00							
Voca. Education				32,940.00	14,771.00	47,711.00							
Total Engineering				\$ 129,957.00	\$ 148,965.00	\$ 248,622.00	\$ 94,645.00	\$ 107,200.00	\$ 201,845.00	\$ 94,645.00	\$ 107,200.00	\$ 201,845.00	
3. Graduate School				\$ 2,621.00	\$ 2,945.00	\$ 5,566.00	\$ 8,610.00	\$ 11,050.00	\$ 19,660.00	\$ 8,610.00	\$ 11,050.00	\$ 19,660.00	
4. Comparative Religion				900.00	300.00	1,200.00							
5. School of Medicine													
General Maintenance				5,058.00	4,123.00	9,181.00							
Departments				53,694.00	69,910.00	123,504.00							
Denver Medical School—													
Departments				3,505.00	5,468.00	8,973.00							
General Maintenance				9,879.00	6,863.00	16,742.00							
Training School for Nurses													
Total Medicine				\$ 72,036.00	\$ 86,364.00	\$ 158,400.00	\$ 141,825.00	\$ 169,060.00	\$ 300,885.00	\$ 141,825.00	\$ 169,060.00	\$ 300,885.00	
6. School of Law				\$ 20,124.00	\$ 21,106.00	\$ 41,230.00	\$ 20,690.00	\$ 21,100.00	\$ 41,790.00	\$ 20,690.00	\$ 21,100.00	\$ 41,790.00	
7. School of Pharmacy				6,376.00	6,368.00	12,733.00	6,813.00	7,050.00	13,863.00	6,813.00	7,050.00	13,863.00	

University of Colorado—Continued

Title or Position or Character of Expenditure	APPROPRIATION		EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS	
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926		Total Biennium
8. Summer School				85,191.00	79,100.00	164,291.00	97,000.00	100,000.00	197,000.00	97,000.00	100,000.00	197,000.00	
9. University Extension				45,400.00	55,672.00	101,072.00	36,100.00	37,200.00	73,300.00	36,100.00	37,200.00	73,300.00	
10. Library				26,724.00	33,022.00	59,746.00	31,095.00	34,385.00	65,480.00	31,095.00	34,385.00	65,480.00	
Total Other Departments				\$ 259,380.00	\$ 284,867.00	\$ 544,247.00	\$ 342,185.00	\$ 369,845.00	\$ 711,978.00	\$ 342,185.00	\$ 369,845.00	\$ 711,978.00	
Total Instruction				\$ 682,037.00	\$ 719,796.00	\$ 1,401,834.00	\$ 742,673.00	\$ 835,295.00	\$ 1,577,968.00	\$ 742,673.00	\$ 835,295.00	\$ 1,577,968.00	
III. OPERATION AND MAIN- TENANCE OF PHYSICAL PLANT													
1. Supt. Office Salaries. .				\$ 39,980.00	\$ 45,651.00	\$ 85,631.00							
Eng. and Imp. of Buildings				9,137.00	2,745.00	11,882.00							
Repairs				8,517.00	11,444.00	19,961.00							
Rep. and Upkeep of Gr'ds				4,986.00	15,537.00	20,523.00							
Water Rent				2,636.00	2,708.00	4,244.00							
Rent of Buildings				5,885.00	5,852.00	11,737.00							
New Imp. of Grounds—													
Heat and Light				14,269.00	17,339.00	31,608.00							
Power Plant				31,054.00	26,931.00	57,985.00							
Fuel				24,476.00	21,971.00	46,447.00							
Insurance				8,178.00	24,611.00	32,789.00							
Furniture				6,976.00	3,671.00	10,647.00							
Implements and Tools				647.00	4,269.00	4,916.00							
Other Expenses				5,012.00	41.00	5,053.00							
Land Purchases				20,026.00	23,422.00	43,448.00							
Buildings (Library Wing)				67,233.00	5,405.00	72,638.00							
Mucky Organ				35,047.00		35,047.00							
Stadium					65,000.00	65,000.00							
Total Operating and Main.				\$ 283,959.00	\$ 279,137.00	\$ 563,096.00	\$ 154,960.00	\$ 200,600.00	\$ 355,560.00	\$ 154,960.00	\$ 200,600.00	\$ 355,560.00	
2. Interest				\$ 24.00	\$ 671.00	\$ 695.00							
3. Printing and Multigraphing.				12,641.00	12,644.00	25,285.00							
4. Stationery and Postage				5,617.00	4,994.00	10,611.00							
5. Telephone and Telegraph				5,003.00	5,360.00	10,363.00							
6. General Revenue Fund				7,166.00	9,177.00	16,343.00							
General Unclassified				14,275.00	2,486.00	16,761.00							
Pension Annuities					10,000.00	10,000.00							
Total Other Oper. and Main.				\$ 44,729.00	\$ 45,332.00	\$ 90,061.00	\$ 152,700.00	\$ 186,750.00	\$ 339,450.00	\$ 147,700.00	\$ 151,750.00	\$ 299,450.00	
Total Operating and Main.				\$ 328,688.00	\$ 324,471.00	\$ 653,159.00	\$ 307,660.00	\$ 387,350.00	\$ 695,100.00	\$ 302,750.00	\$ 352,350.00	\$ 655,100.00	

University of Colorado—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
Service Enterprises													
Book Store				\$ 57,877.00	\$ 16,683.00	\$ 114,560.00	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00	Governor's Recommendation *That an increase of .04 mill be made in tax levy for University
Add. and Impr. to Ph. Plant					55,100.00	55,100.00	.....	.....	.....	.....	.....	.....	
Remodeling Power Plant				...	50,000.00	50,000.00	.....	.....	.....	.....	.....	.....	
GRAND TOTAL				\$1,150,426.00	\$1,290,304.00	\$2,440,730.00	\$1,141,458.00	\$1,320,145.00	\$2,461,603.00	\$1,176,458.00	\$1,285,145.00	\$2,461,603.00	

SUMMARY OF REVENUE (Operation and Maintenance Only)

	Receipts			Estimated Receipts			Governor's Recommendation		
	1923	1924	Total	1925	1926	Total	1923	1924	Total
Cash Balance ..	\$ 76,957.00	\$ 23,675.00	.....	.....	.....	.....	.....	.....	.....
Cash Overdraft ..	.....	.....	.....	\$ 57,083.00	\$ 19,041.00	.....	.....	.....	.....
1. Tax Levy									
Operation ..	655,000.00	\$ 660,000.00	\$1,315,000.00	\$ 660,000.00	\$ 660,000.00	\$1,320,000.00	\$ 720,000.00*	\$ 720,000.00	\$1,440,000.00
Medical School ..	...	75,000.00	75,000.00	75,000.00	75,000.00	150,000.00	75,000.00	75,000.00	150,000.00
Total Levy ..	\$ 655,000.00	\$ 735,000.00	\$1,390,000.00	\$ 735,000.00	\$ 735,000.00	\$1,470,000.00	\$ 795,000.00	\$ 795,000.00	\$1,590,000.00
2. Cash Receipts ..	\$ 422,579.00	\$ 460,770.00	\$ 892,349.00	\$ 385,000.00	\$ 388,000.00	\$ 773,000.00	\$ 385,000.00	\$ 388,000.00	\$ 773,000.00
3. Productive Funds	7,075.00	4,775.00	11,850.00	9,500.00	9,500.00	19,000.00	9,500.00	9,500.00	19,000.00
4. Gifts and Benefactions...	12,500.00	...	12,500.00	50,000.00	50,000.00	100,000.00	50,000.00	50,000.00	100,000.00
Total Operating Receipts	\$1,097,154.00	\$1,209,545.00	\$2,306,699.00	\$1,179,500.00	\$1,182,500.00	\$2,362,000.00	\$1,239,500.00	\$1,242,500.00	\$2,482,000.00
Cash Balance	\$ 23,675.00	.....	.....	.....	.....	.....	.....	.....	.....
Overdraft .....	.....	\$ 57,083.00	.....	\$ 19,041.00	\$ 145,636.00	.....	.....	.....	.....

State Agricultural College—Fort Collins

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS	
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium		
1. Administration														
President's Office				\$ 14,472.00	\$ 16,250.00	\$ 30,722.00							(a) Recommends no appropriation. Increase main- tenance levy .01 mill. (b) Rehabilitation work closes with the session 1923- 1924, hence no request made for forthcoming biennium.	
Dean and Registrar				6,905.00	7,610.00	14,515.00	.....	.....	.....	.....	.....	.....		
Secretary and Pur. Agt.				6,747.00	7,100.00	13,847.00	.....	.....	.....	.....	.....	.....		
Dean of Women				2,423.00	2,400.00	4,823.00	.....	.....	.....	.....	.....	.....		
Sec'y Student Life (Boys)				1,595.00	2,150.00	3,745.00	.....	.....	.....	.....	.....	.....		
Adm. of School of Agri.				5,402.00	5,670.00	11,072.00	.....	.....	.....	.....	.....	.....		
State Board of Agriculture				2,520.00	2,000.00	4,520.00								
Total Administration				\$ 40,064.00	\$ 43,210.00	\$ 83,274.00	\$ 44,000.00	\$ 44,000.00	\$ 88,000.00	\$ 44,000.00	\$ 44,000.00	\$ 88,000.00		
2. Instruction														
Agronomy Department				\$ 9,471.00	\$ 10,425.00	\$ 19,896.00							(a) Recommends no appropriation. Increase main- tenance levy .01 mill. (b) Rehabilitation work closes with the session 1923- 1924, hence no request made for forthcoming biennium.	
Animal Husbandry				13,280.00	13,258.00	26,538.00	.....	.....	.....	.....	.....	.....		
Botany Department				8,014.00	5,960.00	13,974.00	.....	.....	.....	.....	.....	.....		
Chemistry Department				21,724.00	21,050.00	42,774.00	.....	.....	.....	.....	.....	.....		
Civ. and Irrig. Eng.				8,455.00	7,420.00	15,875.00	.....	.....	.....	.....	.....	.....		
Cons. of Music				1,860.00	1,860.00	3,720.00	.....	.....	.....	.....	.....	.....		
Econ. and Sociology				11,500.00	11,033.00	22,533.00	(a)	(a)	(a)	.....	.....	.....		
Electrical Engineering				5,760.00	6,000.00	11,760.00	.....	.....	.....	.....	.....	.....		
English and History				14,829.00	15,420.00	30,249.00	.....	.....	.....	.....	.....	.....		
Zoology and Entomology				7,640.00	7,780.00	15,420.00	.....	.....	.....	.....	.....	.....		
Forestry				2,390.00	2,390.00	4,780.00	.....	.....	.....	.....	.....	.....		
Home Economics				18,690.00	19,760.00	38,450.00	.....	.....	.....	.....	.....	.....		
Horticulture				6,554.00	6,900.00	13,454.00	.....	.....	.....	.....	.....	.....		
Mathematics				7,570.00	9,240.00	16,810.00	.....	.....	.....	.....	.....	.....		
Mech. Engineering				18,562.00	17,950.00	36,512.00	.....	.....	.....	.....	.....	.....		
Military Science				2,192.00	1,700.00	3,892.00	.....	.....	.....	.....	.....	.....		
Modern Language				4,875.00	5,230.00	10,105.00	.....	.....	.....	.....	.....	.....		
Pathology				2,665.00	3,885.00	6,550.00	.....	.....	.....	.....	.....	.....		
Physical Education				7,736.00	7,522.00	15,258.00	.....	.....	.....	.....	.....	.....		
Physics				7,456.00	8,000.00	15,456.00	.....	.....	.....	.....	.....	.....		
Rural and Voc. Educ.				8,011.00	9,625.00	17,636.00	.....	.....	.....	.....	.....	.....		
Veterinary Medicine				13,178.00	13,050.00	26,228.00	.....	.....	.....	.....	.....	.....		
Total Instruction				\$ 202,642.00	\$ 208,488.00	\$ 411,030.00	\$ 241,250.00	\$ 241,250.00	\$ 482,500.00	\$ 241,250.00	\$ 241,250.00	\$ 482,500.00		
3. Rehabilitation for Service Men														
Administration				\$ 5,832.00	\$ 5,252.00	\$ 11,084.00								(a) Recommends no appropriation. Increase main- tenance levy .01 mill. (b) Rehabilitation work closes with the session 1923- 1924, hence no request made for forthcoming biennium.
Maintenance				3,467.00	2,581.00	6,048.00	.....	.....	.....	.....	.....	.....		
Permanent Improvements				356.00		356.00	.....	.....	.....	.....	.....	.....		
Instruction—Non-Res. and Non-Collegiate				45,587.00	27,467.00	73,054.00	.....	.....	.....	.....	.....	.....		
Instruction—Non-Resident				17,099.00	22,184.00	39,283.00	.....	.....	.....	.....	.....	.....		
Books and Supplies				14,076.00	6,256.00	20,332.00	.....	.....	.....	.....	.....	.....		
Total Rehabilitation				\$ 77,442.00	\$ 66,445.00	\$ 143,887.00			(b)					

State Agricultural College, Fort Collins—Continued

Title of Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Est. mated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
4. Oper. and Maint. Phys. Plant													
Building Superintendent				\$ 6,998.00	12,040.00	19,038.00							
Campus Department				7,300.00	9,800.00	17,100.00							
Heat Plant and Elec. Sup.				25,914.00	25,850.00	51,764.00							
Care and Maint. of Bldg and Equipment				26,196.00	27,975.00	54,171.00							
Total M. and O. Phys. Plant				\$ 66,408.75	\$ 75,665.00	\$ 142,073.00	\$ 82,000.00	\$ 82,000.00	\$ 164,000.00	\$ 82,000.00	\$ 82,000.00	\$ 164,000.00	
5. Service Enterprises													
Live Stock Dept.				\$ 26,200.00	\$ 27,300.00	\$ 52,500.00							
College Farm Dept.				24,425.00	25,700.00	50,125.00							
Mult. Service Bureau				11,060.00	11,800.00	22,860.00							
Total Service Enterprises				\$ 60,685.00	\$ 64,800.00	\$ 125,485.00	\$ 65,000.00	\$ 65,000.00	\$ 130,000.00	\$ 65,000.00	\$ 65,000.00	\$ 130,000.00	
6. Other Departments and Exp.													
Publicity				\$ 7,750.00	\$ 7,750.00	\$ 15,500.00	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00	
Summer Session				20,500.00	19,500.00	40,000.00	20,000.00	20,000.00	40,000.00	20,000.00	20,000.00	40,000.00	
Library				10,580.00	12,910.00	22,590.00	15,000.00	15,000.00	30,000.00	15,000.00	15,000.00	30,000.00	
Commencement				500.00	600.00	1,100.00							
Museum				1,000.00	1,000.00	2,000.00							
Special Lecture				300.00	400.00	700.00							
Women's Clubs				900.00	1,000.00	1,900.00							
Field Meets				750.00	750.00	1,500.00							
Telephone				2,895.00	3,000.00	5,895.00							
Freight and Express				6,921.00	7,000.00	13,921.00							
Laundry, Rebates, Etc.				13,691.00	14,701.00	28,392.00							
Total Other Departments				\$ 65,787.00	\$ 67,520.00	\$ 133,307.00	\$ 72,650.00	\$ 72,650.00	\$ 145,300.00	\$ 72,650.00	\$ 72,650.00	\$ 145,300.00	
Total Operating Expenses				\$ 512,998.00	\$ 524,828.00	\$ 1,038,026.00	\$ 504,900.00	\$ 504,900.00	\$ 1,009,800.00	\$ 504,900.00	\$ 504,900.00	\$ 1,009,800.00	
7. Capital Outlay													
(From Building Tax Levy)													
a. Buildings—													
Administration				\$ 58,305.00	\$ 123,636.00	\$ 181,941.00							
Chemistry				54,834.00	66.00	54,900.00							
Station. Chem.				14,325.00		14,325.00							
Heating Plant				8,552.00	15,854.00	24,406.00							
Gymnasium					2,400.00	2,400.00							
b. Equipment				16,403.00	7,139.00	23,542.00							
c. Other Expense				1,140.00	250.00	1,390.00							
Total Capital Outlay				\$ 153,559.00	\$ 149,345.00	\$ 302,904.00							
Chemistry Bldg. Fire Loss							\$ 81,956.00		\$ 81,956.00				
GRAND TOTAL				\$ 666,557.00	\$ 674,173.00	\$ 1,340,930.00	\$ 586,856.00	\$ 504,900.00	\$ 1,091,756.00	\$ 504,900.00	\$ 504,900.00	\$ 1,009,800.00	

State Agricultural College, Fort Collins—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1923	1924	Total Biennium	1923	1924	Total Biennium	
Experiment Station													
Experiment Sta. Tax Fund				\$ 97,536.00	\$ 101,497.00	\$ 199,033.00							
Pure Seed Fund				5,990.00	6,010.00	12,000.00							
Exp. Sta. Spec. Fund.				27,135.00	22,631.00	49,766.00							
Exp. Sta. Hatch. Fd. (Fed.)				15,546.00	15,249.00	30,795.00							
Adams Fund				15,864.00	14,638.00	30,502.00							
Cheyenne Cty. Exp. Sta.				693.00	3,307.00	4,000.00							
Total Experiment Station				\$ 162,764.00	\$ 163,332.00	\$ 326,096.00	\$ 186,015.00	\$ 186,015.00	\$ 372,030.00	\$ 186,015.00	\$ 186,015.00	\$ 372,030.00	
Agricultural and Home Eco- nomics Extension Service													
U. S. Smith-Lever Fund				\$ 61,723.00	\$ 61,920.00	\$ 123,643.00							
State Smith-Lever Fund				40,000.00	40,000.00	80,000.00							
Ext. H. B.—160 Fund.				10,000.00	10,000.00	20,000.00							
Smith-Lever Sales Fund				292.00	112.00	404.00							
Extension Cash Fund.				505.00	988.00	1,493.00							
Total Agri. and Home Econ.				\$ 112,520.00	\$ 113,020.00	\$ 225,540.00	\$ 112,601.00	\$ 112,601.00	\$ 225,202.00	\$ 112,601.00	\$ 112,601.00	\$ 225,202.00	
Ft. Lewis School of Agricul- ture and Household Arts													
Funds from State.				\$ 78,052.00	\$ 53,589.00	\$ 131,641.00							
Ft. Lewis Cash Fund				18,227.00	14,299.00	32,526.00							
Total Operations				\$ 96,279.00	\$ 72,888.00	\$ 169,167.00	\$ 82,500.00	\$ 82,500.00	\$ 165,000.00	\$ 82,500.00	\$ 82,500.00	\$ 165,000.00	
Capital Outlay—Genl. App.				4,790.00	10,210.00	15,000.00	25,000.00	25,000.00	25,000.00	20,000.00*		20,000.00	
Total Ft. Lewis School.				\$ 103,355.00	\$ 91,794.00	\$ 184,167.00	\$ 107,500.00	\$ 82,500.00	\$ 190,000.00	\$ 102,500.00	\$ 82,500.00	\$ 185,000.00	
State Service Agencies													
Stock Show Premium				\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00†	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	
State Forester Fund				5,437.00	4,563.00	10,000.00	6,500.00	6,500.00	13,000.00†				
Horticultural Fund				9,980.00	10,000.00	19,980.00	10,000.00	10,000.00	20,000.00†				
Total State Serv. Agencies				\$ 20,417.00	\$ 19,563.00	\$ 39,980.00	\$ 21,500.00	\$ 21,500.00	\$ 43,000.00	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	
Vocational Education													
Voc. Educ. Cash Fund.				\$ 6,309.00	\$ 5,816.00	\$ 12,125.00							
Voc. Educ. Adm. Fund.				10,000.00	10,000.00	20,000.00							
U. S. Smith-Hughes Fed. Aid Fund				44,019.00	40,083.00	\$4,102.00							
State Smith-Hughes Voc. Educ. Fund				45,116.00	44,435.00	\$9,554.00							

State Agricultural College, Fort Collins—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
Total Vocational Education				\$ 106,444.00	\$ 100,337.00	\$ 206,781.00	\$ 143,860.00	\$ 143,860.00	\$ 287,720.00	\$ 141,360.00	\$ 141,360.00	\$ 282,720.00	
GRAND TOTAL				\$ 502,214.00	\$ 479,350.00	\$ 981,564.00	\$ 571,476.00	\$ 546,476.00	\$ 1,117,952.00	\$ 537,476.00	\$ 537,476.00	\$ 1,074,952.00	
GRAND TOTAL AGR. BD., INC. AGR. COLL.				\$ 1,015,212.00	\$ 1,004,178.00	\$ 2,019,390.00	\$ 1,076,376.00	\$ 1,051,376.00	\$ 2,127,752.00	\$ 1,042,376.00	\$ 1,042,376.00	\$ 2,084,752.00	

SUMMARY OF REVENUE

CLASSIFICATION	Receipts			Estimated Receipts			Governor's Recommendation			REMARKS
	1923	1924	Total	1925	1926	Total	1925	1926	Total Period	
1. Agricultural College										
Tax Levy	\$ 326,440.00	\$ 326,302.00	\$ 652,742.00			\$ 652,742.00			\$ 652,742.00*	*Recommends increase of .01 mill in maintenance levy
Appropriation General Fund	6,250.00	6,250.00	12,500.00			30,000.00**				Recommends increase of .01 mill in tax levy for agricultural experiment station and no continuing appropriation for pure seed laboratory
Cash Receipts	87,175.00	78,615.00	165,790.00			166,000.00				Recommends appropriation from general fund for irrigation system at College Farm of \$25,000.00
Federal Fund	77,736.00	81,500.00	159,236.00			160,000.00				Recommends \$20,000.00 appropriation from general revenue fund
Total Operating Receipts, Agricultural College	\$ 497,601.00	\$ 492,767.00	\$ 990,368.00			\$ 1,008,742.00			\$ 1,008,742.00	Continuing appropriation of \$62,680.00 in 1925 and 1926 and \$12,500.00 each year for administration
Rehabilitation—Service Men	71,247.00	77,695.00	148,942.00							xAppropriation from general revenue fund
Total Rec. Agr. Coll.	\$ 568,808.00	\$ 570,462.00	\$ 1,139,270.00			\$ 1,008,742.00			\$ 1,008,742.00	Request for reimbursement for loss to Chemistry building caused by fire
2. Experiment Station										**No appropriation for Department of Economics and Sociology nor for State Forester and State Horticulturist. Continuing appropriation for last two departments should be repealed and hereafter they should be incorporated in Agricultural College budget
Tax Levy	\$ 103,621.00	\$ 103,009.00	\$ 206,630.00			\$ 206,630.00			\$ 236,630.00†	†Budget request includes:
Appropriation General Fund	8,000.00	18,000.00	26,000.00			55,000.00††			25,000.00‡	Pure Seed \$12,000.00
Cash Receipts	24,985.00	24,329.00	49,314.00			50,000.00			60,000.00	Experiment Station Greeley 10,000.00
Federal Funds	30,000.00	30,000.00	60,000.00			60,000.00			60,000.00	Cheyenne County 4,000.00
Total Experiment Station Receipts	\$ 166,606.00	\$ 175,338.00	\$ 341,944.00			\$ 372,030.00			\$ 371,530.00	Irrigation System 25,000.00
3. Agricultural and Home Economics Extension										Akron Land 4,500.00
Appropriation General Fund	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00			\$ 100,000.00			\$ 100,000.00	Total \$55,500.00
Cash Receipts	1,956.00	1,423.00	3,379.00			3,000.00			3,000.00	
Federal Funds	61,101.00	61,101.00	122,202.00			122,202.00			122,202.00	
Total Agricultural and Home Economics Extension	\$ 113,057.00	\$ 112,524.00	\$ 225,581.00			\$ 225,202.00			\$ 225,202.00	
4. Ft. Lewis School										
Tax Levy	\$ 67,749.00	\$ 66,882.00	\$ 134,631.00			\$ 130,000.00			\$ 130,000.00	
Appropriation General Fund	7,500.00	7,500.00	15,000.00			25,000.00			20,000.00§	
Cash Receipts	20,940.00	15,355.00	36,295.00			35,000.00			35,000.00	
Total Ft. Lewis School	\$ 96,189.00	\$ 89,737.00	\$ 185,926.00			\$ 190,000.00			\$ 185,000.00	

State Agricultural College, Fort Collins—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
5. Vocational Education													
Cash Funds				\$ 6,309.00	\$ 5,816.00	\$ 12,125.00	.....	.....	\$ 12,000.00	.....	.....	\$ 12,000.00	
Appropriation General Fund.				59,510.00	59,510.00	119,020.00	.....	.....	150,360.00||	.....	.....	145,360.00	
Federal Funds				40,709.00	45,412.00	86,121.00	.....	.....	125,360.00	.....	.....	125,360.00	
Total Vocational Education.....				\$ 106,528.00	\$ 110,745.00	\$ 217,273.00	.....	.....	\$ 282,720.00	.....	.....	\$ 282,720.00	
6. State Forester Appropriation.....				\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	.....	.....	\$ 13,000.00x**	.....	.....	.....	
7. State Horticulturist Appropriation.....				10,000.00	10,000.00	20,000.00	.....	.....	20,000.00**	.....	.....	.....	
8. Stock Show Premium Appropriation.....				5,000.00	5,000.00	10,000.00	.....	.....	10,000.00	.....	.....	10,000.00	
Total Operating Receipts.				\$1,071,188.00	\$1,078,997.00	\$2,150,185.00	.....	.....	\$2,126,634.00	.....	.....	\$2,083,194.00	
9. Capital Outlay—Appropriation General Fund, Building Levy, All Div... 136,828.00				136,828.00	136,959.00	273,787.00	.....	.....	273,787.00	.....	.....	273,787.00	
									\$ 81,956.00z	.....	.....	.....	
GRAND TOTAL RECEIPTS.....				\$1,208,016.00	\$1,215,956.00	\$2,423,972.00	.....	.....	\$2,482,437.00	.....	.....	\$2,366,981.00	

Colorado School of Mines—Golden, Colorado

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Administration and General Expense													
Executive				\$ 16,329.00	\$ 16,900.00	\$ 33,229.00							
General				23,887.00	19,429.00	43,316.00							
General Departments				5,070.00	4,676.00	9,746.00							
Total Administration				\$ 45,286.00	\$ 41,005.00	\$ 86,291.00	\$ 40,877.00	\$ 40,878.00	\$ 81,755.00	\$ 40,877.00	\$ 40,878.00	\$ 81,755.00	
2. Instruction													
Chemistry				\$ 44,194.00	\$ 40,907.00	\$ 85,101.00							
Civil Engineering				6,946.00	6,095.00	12,041.00							
Descriptive Geometry				5,735.00	6,125.00	11,860.00							
Electrical Engineering				2,717.00	2,800.00	5,517.00							
English and Mod. Lang.				1,215.00	3,696.00	4,911.00							
Field Secretary				2,960.00	3,035.00	5,995.00							
Geology				14,382.00	14,564.00	28,946.00							
Mathematics				7,526.00	8,053.00	15,579.00							
Mechanical Engineering.				4,690.00	5,094.00	9,884.00							
Metallurgy				21,897.00	16,377.00	38,274.00							
Mining				9,351.00	11,836.00	21,187.00							
Petroleum Engineering				3,450.00	5,236.00	8,686.00							
Phys. Tr and Athletics				3,078.00	2,718.00	5,796.00							
Physics				5,601.00	5,840.00	11,441.00							
Summer School				2,474.00	3,367.00	5,841.00							
Student Help				6,744.00	6,079.00	12,823.00							
Experimental Plant				8,742.00	23,222.00	31,964.00							
Total Instruction				\$ 159,692.00	\$ 165,144.00	\$ 324,836.00	\$ 165,052.00	\$ 165,052.00	\$ 330,104.00	\$ 165,052.00	\$ 165,052.00	\$ 330,104.00	
3. Special Investigation and Re- search					\$ 10,000.00	\$ 10,000.00	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00	\$ 15,000.00	\$ 15,000.00	\$ 30,000.00	
4. Operation and Maintenance													
Plant, Bldgs. and Grounds				\$ 2,400.00	2,400.00	4,800.00							
Power Plant				13,895.00	14,043.00	27,938.00							
Care and Maintenance of Buildings and Equipment				40,332.00	29,824.00	70,156.00							
Total Oper. and Main				\$ 56,627.00	\$ 46,267.00	\$ 102,894.00	\$ 48,020.00	\$ 48,020.00	\$ 96,040.00	\$ 48,020.00	\$ 48,020.00	\$ 96,040.00	
5. Service Enterprises													
Dormitories				\$ 3,985.00	\$ 3,196.00	\$ 7,187.00							
Integral Club				829.00	838.00	1,667.00							
Total Service Enterprises				\$ 4,814.00	\$ 4,034.00	\$ 8,848.00	\$ 3,745.00	\$ 3,745.00	\$ 7,490.00	\$ 3,745.00	\$ 3,745.00	\$ 7,490.00	

Colorado School of Mines. Golden. Colorado—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
6. Permanent Improvements													
Grounds				\$ 8,102.00	\$ 141.00	\$ 8,243.00							
Buildings				4,764.00	499.00	5,263.00							
Total Permanent Improv.				\$ 12,866.00	\$ 640.00	\$ 13,506.00	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00	
GRAND TOTAL EXP..				\$ 270,285.00	\$ 267,090.00	\$ 537,375.00	\$ 286,394.00	\$ 286,395.00	\$ 572,789.00	\$ 276,394.00	\$ 276,395.00	\$ 552,789.00	

SUMMARY OF REVENUE

	Receipts			Estimated Receipts			Governor's Recommendation			
	1923	1924	Total	1925	1926	Total	1925	1926	Total	
1. Tax Levy	\$ 201,887.00	\$ 205,983.00	\$ 407,870.00	\$ 200,000.00	\$ 200,000.00	\$ 400,000.00	\$ 215,000.00	\$ 215,000.00	\$ 430,000.00	Recommend increase mill tax levy .01 mill to produce \$15,000.00 each year
2. Cash Receipts—Students	57,925.00	50,511.00	108,436.00	58,000.00	50,000.00	108,000.00	58,000.00	50,000.00	108,000.00	
3. Special Appropriation.	10,000.00	..	10,000.00	25,000.00	25,000.00	50,000.00				
4. All Other Sources.....	5,398.00	5,308.00	10,706.00	5,000.00	5,000.00	10,000.00	5,000.00	5,000.00	10,000.00	
GRAND TOTAL RECEIPTS.....	\$ 275,210.00	\$ 261,801.00	\$ 537,011.00	\$ 288,000.00	\$ 280,000.00	\$ 568,000.00	\$ 278,000.00	\$ 270,000.00	\$ 548,000.00	

Colorado State Teachers College

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Administration													
Executive					\$ 28,050.00								
Registrar					3,200.00								
Dean of Women					5,787.00								
Extension					21,783.00								
Publicity					13,700.00								
Total Administration					\$ 72,520.00		\$ 67,660.00	\$ 67,660.00	\$ 135,320.00	\$ 67,660.00	\$ 67,660.00	\$ 135,320.00	
2. Instruction													
Education					\$ 17,706.00								
Library					11,726.00								
Elementary School					33,456.00								
Secondary School					21,339.00								
Edue. Psychology					11,509.00								
Social Science					13,836.00								
Natl. and Math. Science					20,080.00								
Literature and Language					16,652.00								
Fine and Industrial Arts					36,230.00								
Home Economics					13,562.00								
Physical Education					21,291.00								
Music					11,009.00								
Special Lectures					4,535.00								
Miscellaneous					26,346.00								
Total Instruction					\$ 258,106.00		\$ 271,179.00	\$ 271,179.00	\$ 542,358.00	\$ 271,179.00	\$ 271,179.00	\$ 542,358.00	
3. Operation and Maintenance of Physical Plant													
Buildings					\$ 29,543.00								
Grounds					13,320.00								
Miscellaneous					32,287.00								
Total Oper. and Main					\$ 75,150.00		\$ 69,610.00	\$ 69,610.00	\$ 139,220.00	\$ 69,610.00	\$ 69,610.00	\$ 139,220.00	
GRAND TOTAL					\$ 405,866.00		\$ 408,449.00	\$ 408,449.00	\$ 816,898.00	\$ 408,449.00	\$ 408,449.00	\$ 816,898.00	
				Receipts		Estimated Receipts							
				1923	1924	1925		Total					
1. Tax Levy				\$ 322,889.00		\$ 321,771.00	\$ 321,771.00	\$ 643,542.00		\$ 350,000.00	\$ 350,000.00	\$ 700,000.00	
2. Cash Receipts				82,975.00		86,678.00	86,678.00	173,356.00		86,440.00	86,440.00	172,880.00	
GRAND TOTAL RECEIPTS				\$ 405,864.00		\$ 408,449.00	\$ 408,449.00	\$ 816,898.00		\$ 436,440.00	\$ 436,440.00	\$ 872,880.00	

Western State College

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Administration													
a. Exec. and Bus. Office.....				\$ 20,831.00	\$ 17,801.00	\$ 38,632.00	\$ 18,667.00	\$ 18,667.00	\$ 37,334.00	\$ 18,667.00	\$ 18,667.00	\$ 37,334.00	
b. General Expense—													
Library				4,037.00	1,218.00	5,255.00							
Genl. Supp. and Exp.				3,338.00	1,814.00	5,152.00							
Publications and Adv.				4,275.00	2,256.00	6,531.00							
Hygiene and First Aid				175.00	75.00	250.00							
Total General ..				\$ 11,825.00	\$ 5,363.00	\$ 21,188.00	\$ 11,850.00	\$ 11,850.00	\$ 23,700.00	\$ 11,850.00	\$ 11,850.00	\$ 23,700.00	
Total Administration ..				\$ 32,656.00	\$ 23,164.00	\$ 55,820.00	\$ 30,517.00	\$ 30,517.00	\$ 61,034.00	\$ 30,517.00	\$ 30,517.00	\$ 61,034.00	
2. Instruction													
Agriculture				\$ 156.00	\$ 431.00	\$ 587.00							
Biology				8,767.00	7,368.00	16,135.00							
Chemistry				4,940.00	5,138.00	10,078.00							
Commerce				5,406.00	7,371.00	12,777.00							
Drawing and Art.....				4,101.00	1,988.00	6,089.00							
Education				13,676.00	11,911.00	25,587.00							
English				11,995.00	11,207.00	23,202.00							
History and Economics. .				5,877.00	5,380.00	11,257.00							
Home Economics				3,024.00	1,027.00	4,051.00							
Manual Arts				3,352.00	2,647.00	6,002.00							
Mathematics				3,952.00	4,215.00	8,167.00							
Modern Language				3,971.00	4,337.00	8,308.00							
Music				9,690.00	12,495.00	22,185.00							
Physical Education				6,155.00	8,413.00	14,568.00							
Physics				4,730.00	5,160.00	9,890.00							
Primary Education				3,398.00	1,868.00	5,266.00							
Training School				5,648.00	7,956.00	13,604.00							
Special Instruction				2,500.00	2,150.00	4,650.00							
Total Resident Instruction ..				\$ 101,231.00	\$ 107,262.00	\$ 208,493.00	\$ 136,256.00	\$ 136,256.00	\$ 272,512.00	\$ 136,256.00	\$ 136,256.00	\$ 272,512.00	
3. Non-Resident Instruction													
Extension Salaries				\$ 1,150.00	\$ 1,240.00	\$ 2,390.00							
Expense				925.00	918.00	1,843.00							
Total Non-Resident Inst. .				\$ 2,075.00	\$ 2,158.00	\$ 4,233.00	\$ 2,158.00	\$ 2,158.00	\$ 4,316.00	\$ 2,158.00	\$ 2,158.00	\$ 4,316.00	
Total Instruction ..				\$ 103,306.00	\$ 109,420.00	\$ 212,726.00	\$ 138,414.00	\$ 138,414.00	\$ 276,828.00	\$ 138,414.00	\$ 138,414.00	\$ 276,828.00	

Western State College—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Bicennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Bicennium	1925	1926	Total Bicennium	1925	1926	Total Bicennium	
4. Oper. and Main. Phys. Plant													
Salary of Engineer				\$ 2,100.00	\$ 2,250.00	\$ 4,350.00							
Fuel, Light, Water,				6,882.00	6,117.00	12,999.00							
Insurance				816.00	1,947.00	2,763.00							
Buildings—Maintenance				8,117.00	10,709.00	18,826.00							
Grounds and Campus				747.00	1,561.00	2,308.00							
Total Oper. and Main.				\$ 18,662.00	\$ 22,584.00	\$ 41,246.00	\$ 25,000.00	\$ 25,500.00	\$ 50,500.00	\$ 25,000.00	\$ 25,500.00	\$ 50,500.00	
5. Service Enterprises													
College Cafeteria				\$ 27,701.00	\$ 34,151.00	\$ 61,852.00							
School Service Bureau				549.00	407.00	956.00							
Bookstore				4,332.00	4,718.00	9,050.00							
Dormitory				6,699.00	7,358.00	14,057.00							
Total Service Enterprises				\$ 39,281.00	\$ 46,634.00	\$ 85,915.00	\$ 47,000.00	\$ 47,500.00	\$ 94,500.00	\$ 47,000.00	\$ 47,500.00	\$ 94,500.00	
Total Maintenance				\$ 193,909.00	\$ 205,907.00	\$ 399,816.00	\$ 240,980.00	\$ 241,930.00	\$ 482,860.00	\$ 240,930.00	\$ 241,930.00	\$ 482,860.00	
6. Capital Outlay													
Land				\$ 1,346.00	\$ 230.00	\$ 1,576.00	\$ 2,000.00		\$ 2,000.00				
New Buildings				12,260.00	29,201.00	41,461.00	92,000.00*		92,000.00				
Additions and Impr.				9,131.00	534.00	9,665.00		\$ 20,000.00	20,000.00				
Furniture and Equipment				3,466.00	693.00	4,159.00							
Equipment Needed							3,000.00	7,000.00	10,000.00				
Heating Plant							16,000.00		16,000.00				
Adds. and Impr. Needed							4,000.00†	30,000.00‡	34,000.00				
Total Capital Outlay				\$ 26,203.00	\$ 30,658.00	\$ 56,861.00	\$ 117,000.00	\$ 67,000.00	\$ 174,000.00				
GRAND TOTAL				\$ 220,108.00	\$ 236,460.00	\$ 456,568.00	\$ 357,931.00	\$ 298,931.00	\$ 656,862.00				
Surplus				18.75									
Deficit					15,556.00								
				\$ 220,126.75	\$ 220,904.00	\$ 441,031.00	\$ 357,931.00	\$ 298,931.00	\$ 656,862.00				

*Administration building, \$70,000.00; Gym, \$22,000.00
 †General repairs, \$4,000.00
 ‡Remodelling dormitory and nurses' hall, \$30,000.00
 §Recommends .02 mill for operation which will yield approximately \$60,000.00 additional revenue

Western State College—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
SUMMARY OF REVENUE													
	Receipts			Estimated Receipts			Governor's Recommendation						
	1923	1924	Total	1925	1926	Total	1925	1926	Total	1925	1926	Total	
1. Tax Levy	\$ 122,895.00	\$ 123,000.00	\$ 245,895.00	\$ 123,000.00	\$ 123,000.00	\$ 246,000.00	\$ 153,000.00	\$ 153,000.00	\$ 306,000.00				
2. Cash Receipts—													
Public School Income	1,049.00	1,044.00	2,093.00	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	2,000.00				
Students	22,237.00	29,032.00	51,269.00	30,000.00	31,500.00	61,500.00	30,000.00	31,500.00	61,500.00				
Service Enterprises	39,589.00	45,114.00	84,703.00	47,000.00	47,600.00	94,600.00	47,000.00	47,500.00	94,500.00				
3. Additional Revenue Needed				39,930.00	38,930.00	78,860.00							
4. Deficiency Appropriation, General Fund Operation	\$ 25,391.00	\$ 25,392.00	\$ 50,783.00										
Total Operation Revenue	\$ 211,062.00	\$ 223,582.00	\$ 434,644.00	\$ 240,930.00	\$ 241,930.00	\$ 482,860.00	\$ 231,000.00	\$ 233,000.00	\$ 464,000.00				
1. Levy for Buildings	\$ 34,460.00	\$ 22,810.00	\$ 57,270.00	\$ 23,000.00	\$ 23,000.00	\$ 46,000.00							
2. Additional Needed				93,000.00	54,000.00	147,000.00							
GRAND TOTAL	\$ 220,131.00	\$ 221,000.00	\$ 441,131.00	\$ 356,930.00	\$ 318,930.00	\$ 675,860.00							

Adams Normal School

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
Current Operation and Maintenance										\$ 75,000.00	\$ 75,000.00	\$ 150,000.00	Recommends a continuing mill tax levy of .95 mill to produce approximately \$150,000.00

Colorado School for Deaf and Blind

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Superintendent				\$ 4,416.61	\$ 5,000.00	\$ 9,416.61	\$ 5,000.00	\$ 5,000.00	\$10,000.00	\$ 5,000.00	\$ 5,000.00	\$10,000.00	
Office Assistant				2,076.66	2,200.00	4,276.66	2,200.00	2,200.00	4,400.00	2,200.00	2,200.00	4,400.00	
Instruction Department				57,826.82	61,268.16	119,094.98	63,158.00	65,563.00	128,721.00	63,158.00	65,563.00	128,721.00	
Phys. Welfare of Scholars				10,371.00	10,850.00	21,221.00	10,850.00	10,850.00	21,700.00	10,850.00	10,850.00	21,700.00	
Farm Garden, Etc.				3,060.00	3,060.00	6,120.00	3,060.00	3,060.00	6,120.00	3,060.00	3,060.00	6,120.00	
Power Plant				5,226.00	5,320.00	10,546.00	5,320.00	5,320.00	10,640.00	5,320.00	5,320.00	10,640.00	
Housekeeping Dept.				14,681.88	11,934.89	26,616.77	15,135.00	15,135.00	30,270.00	15,135.00	15,135.00	30,270.00	
Total Salaries				\$97,658.96	\$102,533.05	\$200,292.01	\$104,723.00	\$107,128.00	\$211,851.00	\$104,723.00	\$107,128.00	\$211,851.00	
2. Office Expense				\$ 3,679.12	\$ 4,176.72	\$ 7,845.84	\$ 4,265.00	\$ 4,520.00	\$ 8,775.00	\$ 4,265.00	\$ 4,520.00	\$ 8,775.00	
3. Travel				947.80	874.32	1,822.12	750.00	750.00	1,500.00	750.00	750.00	1,500.00	
4. Supplies				36,821.36	32,956.77	69,778.13	37,345.00	37,595.00	74,940.00	37,345.00	37,595.00	74,940.00	
5. Repairs and Upkeep				4,002.22	4,484.27	8,486.49	3,975.00	4,000.00	7,975.00	3,975.00	4,000.00	7,975.00	
6. Equipment				3,512.53	2,060.68	5,573.21	11,790.00	8,060.00	19,850.00	11,790.00	8,060.00	19,850.00	
7. Permanent Improvements				121,560.80	2,929.83	124,490.63	49,750.00	47,500.00	97,250.00	49,750.00	47,500.00	97,250.00	
7. Miscellaneous				4,627.36	5,640.04	10,267.40	3,780.00	8,730.00	12,510.00	3,780.00	8,730.00	12,510.00	
Total Other Than Salaries				\$175,232.09	\$50,978.63	\$226,210.72	\$111,645.00	\$111,165.00	\$222,800.00	\$111,645.00	\$111,165.00	\$222,800.00	
GRAND TOTAL				\$272,891.05	\$162,611.68	\$435,502.73	\$216,368.00	\$218,283.00	\$434,651.00	\$216,368.00	\$218,283.00	\$434,651.00	

SCHOOL FOR DEAF AND BLIND

Analysis of Cost—1913-1924

YEAR	Average Enrollment	Cost of Living Index	Salaries and Supplies	Cost Per Pupil Enrolled for Biennial Period	Adjusted Cost Per Pupil Enrolled for Biennial Period	Repairs and Equipment	Total Cost of Operation	Operation Cost Per Pupil Enrolled	Adjusted Operation Cost Per Pupil Enrolled	Permanent Improvements	Total Cost	Revenue	Cost to Taxpayers
1913-1914	192	101.5	\$157,517.00	\$820.00	\$809.00	\$15,728.00	\$173,245.00	\$902.00	\$889.00	\$11,465.00	\$184,710.00	\$6,817.00	\$177,893.00
1915-1916	202	111.6	137,158.00*	681.00	608.00	36,300.00	174,057.00	863.00	779.00		174,057.00	5,602.00	168,455.00
1917-1918	194	158.4	193,378.00	996.00	631.00	69,037.00	262,415.00	1,364.00	856.00	14,382.00	276,796.00	9,787.00	267,010.00
1919-1920	180	198.4	218,364.00	1,210.00	611.00	66,321.00	284,286.00	1,578.00	789.00	9,160.00	293,436.00	13,985.00	279,450.00
1921-1922	180	172.3	246,985.00	1,372.00	796.00	43,067.00	290,051.00	1,612.00	936.00	100,000.00	390,051.00	17,354.00	372,698.00
1923-1924	210	170.0	290,006.00	1,380.00	812.00	14,005.00	304,001.00	1,447.00	853.00	131,191.00	435,602.00	17,306.00	417,096.00
Budget Request 1925-1926	217	170.0	309,576.00	1,426.00	840.00	21,826.00	331,401.00	1,553.00	914.00	97,250.00	434,651.00	16,000.00	418,651.00
Governor's Recommendation 1925-1926			309,576.00	1,426.00	840.00	21,826.00	331,401.00	1,553.00	914.00	97,250.00	434,651.00	16,000.00	418,651.00

Note: *Salaries for 1915-16, 19 months only due to change of fiscal year November 30 to July 1st.

SUMMARY REVENUE

	1923-24	Budget Request 1925-26	Governor's Recommendation 1925-26
Tax Levy	\$424,108.00	\$424,000.00	\$424,000.00
Cash Receipts	17,806.00	16,000.00	16,000.00
Appropriation from General Revenue	2,000.00	2,000.00	2,000.00
Total Revenue	\$443,914.00	\$442,000.00	\$442,000.00
Less Overdraft	2,620.00		
	\$441,394.00		

Capital Expenditures—Educational Buildings

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURES			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennial	1923	1924	Total Biennial Period	1925	1926	Total Biennial Period	1925	1926	Total Biennial Period	
University of Colorado													
Gymnasium				\$130,908.00	\$152,991.00	\$283,900.00							Governor's Recommendation Recommend money be loaned from trust funds to finance construction of dormitories
Mackay				3,646.00		3,646.00							
New Arts				595.00		595.00							
Quarries				1,500.00	1,000.00	2,500.00							
Field Org. and Overhead				8,740.00	4,609.00	13,350.00							
President's Home				40.00	121.00	161.00							
Heat Tunnels					10,000.00	10,000.00							
Addition to Engineering Shops							For Biennium		\$ 40,000.00				
New Chemistry Building.							" "		500,000.00				
Addition to New Arts.....							" "		100,000.00				
Woman's Gynasium							" "		200,000.00				
Dormitories for 300 Women							" "		500,000.00				
Biology and Museum Bldg							" "		300,000.00				
Total University of Colorado..				\$145,430.00	\$168,722.00	\$314,153.00			\$1,740,000.00				
State Agricultural College													
Buildings—													
Administration				\$58,305.00	\$123,636.00	\$181,941.00							
Chemistry				54,834.00	66.00	54,900.00							
Station Chem.....				14,325.00		14,325.00							
Heating Plant				8,552.00	15,854.00	24,406.00							
Gynasium					2,400.00	2,400.00							
Total Buildings				\$136,016.00	\$141,956.00	\$277,972.00							
Equipment				\$ 10,403.00	\$ 7,139.00	\$ 23,542.00							
Other Expense				1,140.00	250.00	1,390.00							
Total ..				\$153,559.00	\$149,345.00	\$302,904.00							
Fort Lewis School				\$ 2,286.00	\$ 8,696.00	\$ 10,982.00							
Total State Agricultural College ..				\$155,845.00	\$158,041.00	\$313,886.00							

Capital Expenditures—Educational Buildings—Continued

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURES			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennial	1923	1924	Total Biennial Period	1925	1926	Total Biennial Period	1925	1926	Total Biennial Period	
Teachers College													
Total Expenditures						\$180,000.00							*Administration buildings, \$70,000.00, gymnasium, \$22,000.00
Western State College													(General repairs, \$1,000.00, remodelling Dormitory and North Hall, \$30,000.00
Land				\$ 1,346.00	\$ 230.00	1,576.00	\$ 2,000.00		\$ 2,000.00				
Buildings				12,250.00	23,201.00	35,451.00	92,000.00*		92,000.00				
Additions and Improvements				9,131.00	534.00	9,665.00		\$ 20,000.00	20,000.00				
Furniture and Equipment				3,456.00	693.00	4,159.00							
Equipment Needed							3,000.00	7,000.00	10,000.00†				
Heating Plant							16,000.00		16,000.00‡				
Additions and Imp. Needed...							4,000.00	30,000.00	34,000.00§				
Total Western State College				\$26,203.00	\$ 30,658.00	\$ 56,861.00	\$117,000.00	\$ 57,000.00	\$174,000.00				
Adams Normal						\$ 96,123.00							
GRAND TOTAL, ALL SCHOOLS						\$961,006.00			\$1,914,000.00				

General and Psychopathic Hospital

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
A. General Hospital													
1. Budget Requirements							\$ 250,293.00	\$ 280,823.00	\$ 531,026.00				
2. Revenue—													
Estimated Balance from Appropriation							30,000.00		30,000.00				
Est. Operation Receipts							62,050.00	106,850.00	167,900.00				
Total Revenue							\$ 92,050.00	\$ 106,850.00	\$ 197,900.00				
3. Amt. Necessary to Raise.							\$ 158,153.00	\$ 174,973.00	\$ 333,126.00				
B. Psychopathic Hospital													
1. Budget Requirements							\$ 141,325.00	\$ 164,925.00	\$ 306,250.00				
2. Revenue—													
Est. Bal. from Appro.							22,500.00		22,500.00				
Est. Operation Receipts							37,412.00	61,064.00	98,476.00				
Total Revenue							\$ 59,912.00	\$ 61,064.00	\$ 120,976.00				
Amt. Necessary to Raise.							\$ 81,412.00	\$ 103,861.00	\$ 185,274.00				
C. Summary													
1. Total Budget Requirements							\$ 391,528.00	\$ 445,748.00	\$ 837,276.00				
2. Total Revenue—													
Est. Bal. from Appro.							52,500.00		52,500.00				
Est. Operation Receipts							99,462.00	166,914.00	266,376.00				
Total Revenue							\$ 151,962.00	\$ 166,914.00	\$ 318,876.00				
3. Total Amount Necessary to Raise							\$ 239,566.00	\$ 278,834.00	\$ 518,400.00	\$ 239,566.00	\$ 278,834.00	\$ 518,400.00	

Examining Boards

Title or Position or Character of Expenditure	EXPENDITURE			BUDGET REQUEST			REVENUE					
	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total	1925	1926	Total
Board of Accountancy	\$ 621.32	\$ 621.05	\$ 1,242.37				\$ 550.00	\$ 514.00	\$ 1,064.00			
Barber Examiners	3,635.30	4,000.00	7,635.30				3,370.00	3,100.00	6,470.00	\$ 3,000.00	\$ 2,500.00	\$ 5,500.00
Board of Examiners of												
Eng. and Land Surveyors	10,317.99	9,875.98	20,193.97									
State Board Dental Exam.			2,480.88						2,876.10			
State Board Nurse Exam.	3,846.49	3,800.00	7,646.49	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	2,820.00	1,800.00	4,620.00	1,600.00	1,800.00	3,400.00
State Optometrical Assn.	574.48	626.05	1,200.53									
State Board of Pharmacy	4,139.26	4,102.67	8,241.93				4,522.00	1,250.00	5,772.00	4,500.00	1,500.00	6,000.00
State Bd. Medical Exam.	5,676.42	4,407.19	9,983.61				6,200.00	5,180.00	11,470.00			
Total	\$28,711.26	\$27,442.94	\$56,154.20	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$17,602.00	\$14,840.00	\$32,442.00	\$ 9,100.00	\$ 8,800.00	\$17,900.00

Metal Mining Fund

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1925	1926	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
Secretary				\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00				
Stenographer				1,350.00	1,500.00	2,850.00	1,500.00	1,500.00	3,000.00				
Total Salaries				\$ 4,350.00	\$ 4,500.00	\$ 8,850.00	\$ 4,500.00	\$ 4,500.00	\$ 9,000.00				
Total Other Than Salaries				\$13,316.06	\$ 9,782.46	\$23,098.52	\$13,300.00	\$ 9,780.00	\$23,080.00				
GRAND TOTAL				\$17,666.06	\$14,282.46	\$31,948.52	\$17,800.00	\$14,280.00	\$32,080.00				

General and Miscellaneous

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
Grand Army of Republic..			\$ 1,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Physical Exam School Children			1,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Public Land Drainage			2,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Pub Const Amendment			19,800.90	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Pub Revised Statutes			366.99	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Revised Statutes Commission			596.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Uniform State Laws Com.			1,200.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
United Spanish War Veterans			1,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Relief Bills			1,496.77	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Div. of Markets, Bd. of Agric.			20,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Law Enforcement Deficiencies			1,489.63	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Board of Pardons			1,333.33	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Board of Corrections			7,200.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Contingent Fund all State Depts.			10,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	
GRAND TOTAL			\$68,493.32	.....	.....	.....	.....	.....	.....	.....	.....	.....	

Supreme Court

Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
	1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1. Salaries													
7 Justices	\$35,000.00	\$35,000.00	\$70,000.00	\$35,000.00	\$35,000.00	\$70,000.00	\$35,000.00	\$35,000.00	\$70,000.00	\$35,000.00	\$35,000.00	\$70,000.00	
Clerk	4,000.00	4,000.00	8,000.00	4,000.00	4,000.00	8,000.00	4,000.00	4,000.00	8,000.00	4,000.00	4,000.00	8,000.00	
Chief Deputy Clerk	3,500.00	3,500.00	7,000.00	3,500.00	3,500.00	7,000.00	3,500.00	3,500.00	7,000.00	3,500.00	3,500.00	7,000.00	
Deputy Clerk	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	2,500.00	2,500.00	5,000.00	
Reporter	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
Librarian	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00	
2 Bailiffs	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	3,000.00	3,000.00	6,000.00	
7 Stenog. and Law Clerks	12,600.00	12,600.00	25,200.00	12,600.00	12,600.00	25,200.00	12,600.00	12,600.00	25,200.00	12,600.00	12,600.00	25,200.00	
Committee of Law Exam.			1,500.00	.....	.....	1,500.00	.....	.....	3,000.00	.....	.....	3,000.00	
Total Salaries	\$65,600.00	\$65,600.00	\$132,700.00	\$65,600.00	\$65,600.00	\$132,700.00	\$65,600.00	\$65,600.00	\$134,200.00	\$65,600.00	\$65,600.00	\$134,200.00	
2. Incidental and Contingent Ex-													
pense—Including Printing,													
Postage, Stationery,													
Supplies, Etc			\$ 3,000.00	.....	.....	\$ 3,000.00	.....	.....	\$ 3,600.00	.....	.....	\$ 3,600.00	
Total Other Than Salaries			\$ 3,000.00	.....	.....	\$ 3,000.00	.....	.....	\$ 3,600.00	.....	.....	\$ 3,600.00	
GRAND TOTAL	\$65,600.00	\$65,600.00	\$135,700.00	\$65,600.00	\$65,600.00	\$135,700.00	\$65,600.00	\$65,600.00	\$137,800.00	\$65,600.00	\$65,600.00	\$137,800.00	

Highway Department

Percentages	Title or Position or Character of Expenditure	APPROPRIATION			EXPENDITURE			BUDGET REQUEST			GOVERNOR'S RECOMMENDATION			REMARKS
		1923	1924	Total Biennium	Actual for Nov. 30, 1923	Estimated Nov. 30, 1924	Total Biennium	1925	1926	Total Biennium	1925	1926	Total Biennium	
1923														
%	Administration													
1.15	General Office				\$ 62,832.00	\$ 63,195.00	\$ 126,027.00	\$ 175,000						
					110,864.00	90,286.00	201,150.00							
2.03	Engineering				2,407,005.00	2,467,943.00	5,874,948.00	2,850,000						
44.14	Construction, Federal Aid				1,262,248.00	1,014,422.00	2,276,670.00	500,000						
23.15	State Projects				1,636,311.00	107,031.00	743,342.00							
11.67	County Bond Projects				838,205.00	804,727.00	1,642,932.00	800,000						
15.37	Maintenance				126,204.00	95,237.00	221,441.00	50,000						
2.31	Property and Equipment				9,779.00	22,041.00	31,820.00							
0.18	Road Signs and Traffic Census							150,000						
	Contingent							25,000						
	Survey													
					\$5,453,448.00	\$5,664,882.00	\$11,118,330.00	\$4,550,000						
100	Total							\$ 100,000						
	Balance													
	Summary of Revenue				\$1,530,041.00	\$ 860,973.00	\$2,391,014.00	\$ 750,000						
27.53	Mill Levy				491,274.00		491,274.00							
8.86	Motor Vehicle License				418,012.00	844,248.00	1,262,260.00	800,000						
7.52	Gasoline Tax				\$1,000.00	72,300.00	153,300.00	50,000						
1.46	Internal Improvement				1,288,288.00	1,562,226.00	2,851,114.00	1,350,000						
23.18	U. S. Gov. Federal Aid				249,823.00	76,046.00	325,869.00							
4.49	Counties, Refunds and Sales				1,500,000.00	1,500,000.00	3,000,000.00	1,500,000						
26.98	Sale of Bonds					69,067.00	69,067.00							
	Excess War Supplies													
	Total				\$6,558,435.00	\$4,984,860.00	\$11,543,295.00	\$4,650,000						
	Balance				\$2,264,124.00									

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